Vietnam Tariff Intelligence

HS 0801.32.00 detail

HS code	0801.32.00
Description	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled / - Cashew nuts: / - - Shelled
Unit	kg
Generated	07/11/2026 20:28:44
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/08013200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1242
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N1242
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1242
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1242
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1228
ATIGA	2022	2022	0	AT!E1229
ATIGA	2023	2023	0	AT!F1229
ATIGA	2024	2024	0	AT!G1229
ATIGA	2025	2025	0	AT!H1229
ATIGA	2026	2026	0	AT!I1229
ATIGA	2027	2027	0	AT!J1229
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1231
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1231
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1231

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1231
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1231
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1231
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1233
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1233
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1233
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1233
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1233
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1233
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1235
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1231
AIFTA	30/12/2022	2022	0	AI!F1231
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1231
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1231
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1231
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1231
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1231
VKFTA	2022	2022	0	VK!E1229
VKFTA	2023	2023	0	VK!F1229
VKFTA	2024	2024	0	VK!G1229
VKFTA	2025	2025	0	VK!H1229
VKFTA	2026	2026	0	VK!I1229
VKFTA	2027	2027	0	VK!J1229
VCFTA	2022	2022	6	VC!D1240
VCFTA	2023	2023	3	VC!E1240
VCFTA	2024	2024	0	VC!F1240

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1240
VCFTA	2026	2026	0	VC!H1240
VCFTA	2027	2027	0	VC!I1240
VN-EAEU	2022	2022	0	EAV!D1237
VN-EAEU	2023	2023	0	EAV!E1237
VN-EAEU	2024	2024	0	EAV!F1237
VN-EAEU	2025	2025	0	EAV!G1237
VN-EAEU	2026	2026	0	EAV!H1237
VN-EAEU	2027	2027	0	EAV!I1237
AHKFTA	2022	2022	15	AKH!D1247
AHKFTA	2023	2023	10	AKH!E1247
AHKFTA	2024	2024	10	AKH!F1247
AHKFTA	2025	2025	5	AKH!G1247
AHKFTA	2026	2026	5	AKH!H1247
AHKFTA	2027	2027	0	AKH!I1247
EVFTA	2022	2022	12,5	EV-NK!D1230
EVFTA	2023	2023	8,3	EV-NK!E1230
EVFTA	2024	2024	4,1	EV-NK!F1230
EVFTA	2025	2025	0	EV-NK!G1230
EVFTA	2026	2026	0	EV-NK!H1230
EVFTA	2027	2027	0	EV-NK!I1230
UKVFTA	2022	2022	12,5	UKV!D1232
UKVFTA	2023	2023	8,3	UKV!E1232
UKVFTA	2024	2024	4,1	UKV!F1232
UKVFTA	2025	2025	0	UKV!G1232
UKVFTA	2026	2026	0	UKV!H1232

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1232
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1230
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1230
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1230
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1230
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1230
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1230
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1230
RCEP A	2022	2022	0	RCEPT-A!D1233
RCEP A	2023	2023	0	RCEPT-A!E1233
RCEP A	2024	2024	0	RCEPT-A!F1233
RCEP A	2025	2025	0	RCEPT-A!G1233
RCEP A	2026	2026	0	RCEPT-A!H1233
RCEP A	2027	2027	0	RCEPT-A!I1233
RCEP B	2022	2022	0	B!D1233
RCEP B	2023	2023	0	B!E1233
RCEP B	2024	2024	0	B!F1233
RCEP B	2025	2025	0	B!G1233
RCEP B	2026	2026	0	B!H1233
RCEP B	2027	2027	0	B!I1233
RCEP C	2022	2022	0	C!D1233
RCEP C	2023	2023	0	C!E1233
RCEP C	2024	2024	0	C!F1233
RCEP C	2025	2025	0	C!G1233
RCEP C	2026	2026	0	C!H1233
RCEP C	2027	2027	0	C!I1233

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1233
RCEP D	2023	2023	0	D!E1233
RCEP D	2024	2024	0	D!F1233
RCEP D	2025	2025	0	D!G1233
RCEP D	2026	2026	0	D!H1233
RCEP D	2027	2027	0	D!I1233
RCEP E	2022	2022	0	E!D1234
RCEP E	2023	2023	0	E!E1234
RCEP E	2024	2024	0	E!F1234
RCEP E	2025	2025	0	E!G1234
RCEP E	2026	2026	0	E!H1234
RCEP E	2027	2027	0	E!I1234
RCEP F	2022	2022	0	F!D1233
RCEP F	2023	2023	0	F!E1233
RCEP F	2024	2024	0	F!F1233
RCEP F	2025	2025	0	F!G1233
RCEP F	2026	2026	0	F!H1233
RCEP F	2027	2027	0	F!I1233
VIFTA	2024	2024	*	VI!F1184
VIFTA	2025	2025	*	VI!G1184
VIFTA	2026	2026	*	VI!H1184
VIFTA	2027	2027	*	VI!I1184

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "*/5/8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0801.32.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 0801.32.00 was checked against BT2026 (cell BT2026!N1242), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.