Vietnam Tariff Intelligence

HS 0804.50.21 detail

HS code	0804.50.21
Description	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried / - Guavas, mangoes and mangosteens: / - - Mangoes: / - - - Fresh
Unit	kg
Generated	02/11/2026 18:22:27
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/08045021/

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!K1287
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N1287
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1287
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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(-KH, LA, MM, KR)	0% (except KH, LA, MM, KR)	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
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1276
ATIGA	2022	2022	0	AT!E1277
ATIGA	2023	2023	0	AT!F1277
ATIGA	2024	2024	0	AT!G1277
ATIGA	2025	2025	0	AT!H1277
ATIGA	2026	2026	0	AT!I1277
ATIGA	2027	2027	0	AT!J1277
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1279
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1279
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1279

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1279
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1279
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1279
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1281
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1281
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1281
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1281
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1281
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1281
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1283
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1279
AIFTA	30/12/2022	2022	0	AI!F1279
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1279
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1279
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1279
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1279
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1279
VKFTA	2022	2022	0	VK!E1277
VKFTA	2023	2023	0	VK!F1277
VKFTA	2024	2024	0	VK!G1277
VKFTA	2025	2025	0	VK!H1277
VKFTA	2026	2026	0	VK!I1277
VKFTA	2027	2027	0	VK!J1277
VCFTA	2022	2022	5	VC!D1288
VCFTA	2023	2023	3	VC!E1288
VCFTA	2024	2024	0	VC!F1288

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1288
VCFTA	2026	2026	0	VC!H1288
VCFTA	2027	2027	0	VC!I1288
VN-EAEU	2022	2022	0	EAV!D1285
VN-EAEU	2023	2023	0	EAV!E1285
VN-EAEU	2024	2024	0	EAV!F1285
VN-EAEU	2025	2025	0	EAV!G1285
VN-EAEU	2026	2026	0	EAV!H1285
VN-EAEU	2027	2027	0	EAV!I1285
VNCU	2022	2022	0	VNCU!D242
VNCU	2023 - 2027		0	VNCU!E242
AHKFTA	2022	2022	15	AKH!D1295
AHKFTA	2023	2023	10	AKH!E1295
AHKFTA	2024	2024	10	AKH!F1295
AHKFTA	2025	2025	5	AKH!G1295
AHKFTA	2026	2026	5	AKH!H1295
AHKFTA	2027	2027	0	AKH!I1295
EVFTA	2022	2022	12,5	EV-NK!D1278
EVFTA	2023	2023	8,3	EV-NK!E1278
EVFTA	2024	2024	4,1	EV-NK!F1278
EVFTA	2025	2025	0	EV-NK!G1278
EVFTA	2026	2026	0	EV-NK!H1278
EVFTA	2027	2027	0	EV-NK!I1278
UKVFTA	2022	2022	12,5	UKV!D1280
UKVFTA	2023	2023	8,3	UKV!E1280
UKVFTA	2024	2024	4,1	UKV!F1280

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G1280
UKVFTA	2026	2026	0	UKV!H1280
UKVFTA	2027	2027	0	UKV!I1280
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1278
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1278
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1278
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1278
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1278
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1278
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1278
RCEP A	2022	2022	22,5	RCEPT-A!D1281
RCEP A	2023	2023	20	RCEPT-A!E1281
RCEP A	2024	2024	17,5	RCEPT-A!F1281
RCEP A	2025	2025	15	RCEPT-A!G1281
RCEP A	2026	2026	12,5	RCEPT-A!H1281
RCEP A	2027	2027	10	RCEPT-A!I1281
RCEP B	2022	2022	22,5	B!D1281
RCEP B	2023	2023	20	B!E1281
RCEP B	2024	2024	17,5	B!F1281
RCEP B	2025	2025	15	B!G1281
RCEP B	2026	2026	12,5	B!H1281
RCEP B	2027	2027	10	B!I1281
RCEP C	2022	2022	22,5	C!D1281
RCEP C	2023	2023	20	C!E1281
RCEP C	2024	2024	17,5	C!F1281
RCEP C	2025	2025	15	C!G1281

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	12,5	C!H1281
RCEP C	2027	2027	10	C!I1281
RCEP D	2022	2022	22,7	D!D1281
RCEP D	2023	2023	20,5	D!E1281
RCEP D	2024	2024	18,2	D!F1281
RCEP D	2025	2025	15,9	D!G1281
RCEP D	2026	2026	13,6	D!H1281
RCEP D	2027	2027	11,4	D!I1281
RCEP E	2022	2022	22,5	E!D1282
RCEP E	2023	2023	20	E!E1282
RCEP E	2024	2024	17,5	E!F1282
RCEP E	2025	2025	15	E!G1282
RCEP E	2026	2026	12,5	E!H1282
RCEP E	2027	2027	10	E!I1282
RCEP F	2022	2022	22,5	F!D1281
RCEP F	2023	2023	20	F!E1281
RCEP F	2024	2024	17,5	F!F1281
RCEP F	2025	2025	15	F!G1281
RCEP F	2026	2026	12,5	F!H1281
RCEP F	2027	2027	10	F!I1281
VIFTA	2024	2024	20	VI!F1229
VIFTA	2025	2025	15	VI!G1229
VIFTA	2026	2026	10	VI!H1229
VIFTA	2027	2027	5	VI!I1229

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0804.50 has 4 lines; 0804.50.21 is distinguished from its siblings by: Fresh.	0804.50.10 Guavas; 0804.50.22 Dried; 0804.50.30 Mangosteens	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0804.50.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0804.50.21	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
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 0804.50.21. 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 0804.50.21 was checked against BT2026 (cell BT2026!N1287), 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.