Vietnam Tariff Intelligence

HS 2002.90.10 detail

HS code	2002.90.10
Description	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid / - Other: / - - Tomato paste
Unit	kg
Generated	05/11/2026 03:58:44
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/20029010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2488
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2488
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2488
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 (-MM, TH)	0% (except MM, TH)	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, PH)	0% (except KH, LA, PH)	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E2476
ATIGA	2022	2022	0	AT!E2437
ATIGA	2023	2023	0	AT!F2437
ATIGA	2024	2024	0	AT!G2437
ATIGA	2025	2025	0	AT!H2437
ATIGA	2026	2026	0	AT!I2437
ATIGA	2027	2027	0	AT!J2437
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2475
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2475
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2475

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2475
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2475
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2475
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2477
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2477
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2477
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2477
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2477
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2477
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2479
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2443
AIFTA	30/12/2022	2022	0	AI!F2439
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2439
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2439
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2439
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2439
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2439
VKFTA	2022	2022	0	VK!E2439
VKFTA	2023	2023	0	VK!F2439
VKFTA	2024	2024	0	VK!G2439
VKFTA	2025	2025	0	VK!H2439
VKFTA	2026	2026	0	VK!I2439
VKFTA	2027	2027	0	VK!J2439
VCFTA	2022	2022	6	VC!D2486
VCFTA	2023	2023	3	VC!E2486
VCFTA	2024	2024	0	VC!F2486

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2486
VCFTA	2026	2026	0	VC!H2486
VCFTA	2027	2027	0	VC!I2486
VN-EAEU	2022	2022	0	EAV!D2479
VN-EAEU	2023	2023	0	EAV!E2479
VN-EAEU	2024	2024	0	EAV!F2479
VN-EAEU	2025	2025	0	EAV!G2479
VN-EAEU	2026	2026	0	EAV!H2479
VN-EAEU	2027	2027	0	EAV!I2479
AHKFTA	2022	2022	12	AKH!D2491
AHKFTA	2023	2023	8	AKH!E2491
AHKFTA	2024	2024	8	AKH!F2491
AHKFTA	2025	2025	4	AKH!G2491
AHKFTA	2026	2026	4	AKH!H2491
AHKFTA	2027	2027	0	AKH!I2491
EVFTA	2022	2022	10	EV-NK!D2462
EVFTA	2023	2023	6,6	EV-NK!E2462
EVFTA	2024	2024	3,3	EV-NK!F2462
EVFTA	2025	2025	0	EV-NK!G2462
EVFTA	2026	2026	0	EV-NK!H2462
EVFTA	2027	2027	0	EV-NK!I2462
UKVFTA	2022	2022	10	UKV!D2464
UKVFTA	2023	2023	6,6	UKV!E2464
UKVFTA	2024	2024	3,3	UKV!F2464
UKVFTA	2025	2025	0	UKV!G2464
UKVFTA	2026	2026	0	UKV!H2464

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2464
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2458
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2458
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2458
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2458
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2458
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2458
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2458
RCEP A	2022	2022	18	RCEPT-A!D2481
RCEP A	2023	2023	16	RCEPT-A!E2481
RCEP A	2024	2024	14	RCEPT-A!F2481
RCEP A	2025	2025	12	RCEPT-A!G2481
RCEP A	2026	2026	10	RCEPT-A!H2481
RCEP A	2027	2027	8	RCEPT-A!I2481
RCEP B	2022	2022	18	B!D2481
RCEP B	2023	2023	16	B!E2481
RCEP B	2024	2024	14	B!F2481
RCEP B	2025	2025	12	B!G2481
RCEP B	2026	2026	10	B!H2481
RCEP B	2027	2027	8	B!I2481
RCEP C	2022	2022	18	C!D2481
RCEP C	2023	2023	16	C!E2481
RCEP C	2024	2024	14	C!F2481
RCEP C	2025	2025	12	C!G2481
RCEP C	2026	2026	10	C!H2481
RCEP C	2027	2027	8	C!I2481

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D2481
RCEP D	2023	2023	16,4	D!E2481
RCEP D	2024	2024	14,5	D!F2481
RCEP D	2025	2025	12,7	D!G2481
RCEP D	2026	2026	10,9	D!H2481
RCEP D	2027	2027	9,1	D!I2481
RCEP E	2022	2022	18	E!D2484
RCEP E	2023	2023	16	E!E2484
RCEP E	2024	2024	14	E!F2484
RCEP E	2025	2025	12	E!G2484
RCEP E	2026	2026	10	E!H2484
RCEP E	2027	2027	8	E!I2484
RCEP F	2022	2022	18	F!D2481
RCEP F	2023	2023	16	F!E2481
RCEP F	2024	2024	14	F!F2481
RCEP F	2025	2025	12	F!G2481
RCEP F	2026	2026	10	F!H2481
RCEP F	2027	2027	8	F!I2481
VIFTA	2024	2024	16	VI!F2313
VIFTA	2025	2025	12	VI!G2313
VIFTA	2026	2026	8	VI!H2313
VIFTA	2027	2027	4	VI!I2313

Advisory & warnings

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

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2002.90 has 3 lines; 2002.90.10 is distinguished from its siblings by: Tomato paste.	2002.90.20 Tomato powder; 2002.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 "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 2002.90.10. 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 20% for 2002.90.10 was checked against BT2026 (cell BT2026!N2488), 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)

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.