Vietnam Tariff Intelligence

HS 2005.10.20 detail

HS code	2005.10.20
Description	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 / - Homogenised vegetables: / - - Suitable for infants or young children
Unit	kg
Generated	03/11/2026 08:05:39
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/20051020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2503
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2503
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2503
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 (-KH, MM)	0% (except KH, MM)	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(-LA)	0% (except LA)	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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	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 C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-EAEU	*/0	* / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
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!E2494
ATIGA	2022	2022	0	AT!E2455
ATIGA	2023	2023	0	AT!F2455
ATIGA	2024	2024	0	AT!G2455
ATIGA	2025	2025	0	AT!H2455
ATIGA	2026	2026	0	AT!I2455
ATIGA	2027	2027	0	AT!J2455
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2493
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2493
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2493

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2493
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2493
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2493
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2495
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2495
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2495
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2495
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2495
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2495
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2497
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2461
AIFTA	30/12/2022	2022	0	AI!F2457
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2457
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2457
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2457
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2457
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2457
VKFTA	2022	2022	0	VK!E2457
VKFTA	2023	2023	0	VK!F2457
VKFTA	2024	2024	0	VK!G2457
VKFTA	2025	2025	0	VK!H2457
VKFTA	2026	2026	0	VK!I2457
VKFTA	2027	2027	0	VK!J2457
VCFTA	2022	2022	14	VC!D2504
VCFTA	2023	2023	11	VC!E2504
VCFTA	2024	2024	9	VC!F2504

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G2504
VCFTA	2026	2026	3	VC!H2504
VCFTA	2027	2027	0	VC!I2504
VN-EAEU	2022	2022		EAV!2497
VN-EAEU	2023	2023		EAV!2497
VN-EAEU	2024	2024		EAV!2497
VN-EAEU	2025	2025		EAV!2497
VN-EAEU	2026	2026		EAV!2497
VN-EAEU	2027	2027		EAV!2497
AHKFTA	2022	2022	24	AKH!D2509
AHKFTA	2023	2023	16	AKH!E2509
AHKFTA	2024	2024	16	AKH!F2509
AHKFTA	2025	2025	8	AKH!G2509
AHKFTA	2026	2026	8	AKH!H2509
AHKFTA	2027	2027	0	AKH!I2509
EVFTA	2022	2022	25	EV-NK!D2480
EVFTA	2023	2023	20	EV-NK!E2480
EVFTA	2024	2024	15	EV-NK!F2480
EVFTA	2025	2025	10	EV-NK!G2480
EVFTA	2026	2026	5	EV-NK!H2480
EVFTA	2027	2027	0	EV-NK!I2480
UKVFTA	2022	2022	25	UKV!D2482
UKVFTA	2023	2023	20	UKV!E2482
UKVFTA	2024	2024	15	UKV!F2482
UKVFTA	2025	2025	10	UKV!G2482
UKVFTA	2026	2026	5	UKV!H2482

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2482
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2476
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2476
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2476
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2476
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2476
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2476
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2476
RCEP A	2022	2022	36	RCEPT-A!D2499
RCEP A	2023	2023	32	RCEPT-A!E2499
RCEP A	2024	2024	28	RCEPT-A!F2499
RCEP A	2025	2025	24	RCEPT-A!G2499
RCEP A	2026	2026	20	RCEPT-A!H2499
RCEP A	2027	2027	16	RCEPT-A!I2499
RCEP B	2022	2022	36	B!D2499
RCEP B	2023	2023	32	B!E2499
RCEP B	2024	2024	28	B!F2499
RCEP B	2025	2025	24	B!G2499
RCEP B	2026	2026	20	B!H2499
RCEP B	2027	2027	16	B!I2499
RCEP C	2022	2022	36	C!D2499
RCEP C	2023	2023	32	C!E2499
RCEP C	2024	2024	28	C!F2499
RCEP C	2025	2025	24	C!G2499
RCEP C	2026	2026	20	C!H2499
RCEP C	2027	2027	16	C!I2499

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	36,4	D!D2499
RCEP D	2023	2023	32,7	D!E2499
RCEP D	2024	2024	29,1	D!F2499
RCEP D	2025	2025	25,5	D!G2499
RCEP D	2026	2026	21,8	D!H2499
RCEP D	2027	2027	18,2	D!I2499
RCEP E	2022	2022	36	E!D2502
RCEP E	2023	2023	32	E!E2502
RCEP E	2024	2024	28	E!F2502
RCEP E	2025	2025	24	E!G2502
RCEP E	2026	2026	20	E!H2502
RCEP E	2027	2027	16	E!I2502
RCEP F	2022	2022	36	F!D2499
RCEP F	2023	2023	32	F!E2499
RCEP F	2024	2024	28	F!F2499
RCEP F	2025	2025	24	F!G2499
RCEP F	2026	2026	20	F!H2499
RCEP F	2027	2027	16	F!I2499
VIFTA	2024	2024	40	VI!F2328
VIFTA	2025	2025	40	VI!G2328
VIFTA	2026	2026	40	VI!H2328
VIFTA	2027	2027	40	VI!I2328

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2005.10 has 2 lines; 2005.10.20 is distinguished from its siblings by: Suitable for infants or young children.	2005.10.30 Suitable for dietetic purposes	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	2005.10.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2005.10.20	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 "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 2005.10.20. 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 40% for 2005.10.20 was checked against BT2026 (cell BT2026!N2503), 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.