Vietnam Tariff Intelligence

HS 2007.91.00 detail

HS code	2007.91.00
Description	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter / - Other: / - - Citrus fruit
Unit	kg
Generated	09/11/2026 05:15:16
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/20079100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2530
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2530
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2530
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	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!E2523

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2484
ATIGA	2023	2023	0	AT!F2484
ATIGA	2024	2024	0	AT!G2484
ATIGA	2025	2025	0	AT!H2484
ATIGA	2026	2026	0	AT!I2484
ATIGA	2027	2027	0	AT!J2484
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2522
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2522
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2522
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2522
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2522
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2522
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2524
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2524
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2524
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2524
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2524
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2524
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2526
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2490
AIFTA	30/12/2022	2022	0	AI!F2486
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2486
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2486
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2486
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2486
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2486

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2486
VKFTA	2023	2023	0	VK!F2486
VKFTA	2024	2024	0	VK!G2486
VKFTA	2025	2025	0	VK!H2486
VKFTA	2026	2026	0	VK!I2486
VKFTA	2027	2027	0	VK!J2486
VCFTA	2022	2022	13	VC!D2533
VCFTA	2023	2023	10	VC!E2533
VCFTA	2024	2024	8	VC!F2533
VCFTA	2025	2025	5	VC!G2533
VCFTA	2026	2026	3	VC!H2533
VCFTA	2027	2027	0	VC!I2533
VN-EAEU	2022	2022	9,5	EAV!D2530
VN-EAEU	2023	2023	6,4	EAV!E2530
VN-EAEU	2024	2024	3,2	EAV!F2530
VN-EAEU	2025	2025	0	EAV!G2530
VN-EAEU	2026	2026	0	EAV!H2530
VN-EAEU	2027	2027	0	EAV!I2530
VNCU	2022	2022	0	VNCU!D369
VNCU	2023 - 2027		0	VNCU!E369
AHKFTA	2022	2022	21	AKH!D2538
AHKFTA	2023	2023	14	AKH!E2538
AHKFTA	2024	2024	14	AKH!F2538
AHKFTA	2025	2025	7	AKH!G2538
AHKFTA	2026	2026	7	AKH!H2538
AHKFTA	2027	2027	0	AKH!I2538

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	21,8	EV-NK!D2509
EVFTA	2023	2023	17,5	EV-NK!E2509
EVFTA	2024	2024	13,1	EV-NK!F2509
EVFTA	2025	2025	8,7	EV-NK!G2509
EVFTA	2026	2026	4,3	EV-NK!H2509
EVFTA	2027	2027	0	EV-NK!I2509
UKVFTA	2022	2022	21,8	UKV!D2511
UKVFTA	2023	2023	17,5	UKV!E2511
UKVFTA	2024	2024	13,1	UKV!F2511
UKVFTA	2025	2025	8,7	UKV!G2511
UKVFTA	2026	2026	4,3	UKV!H2511
UKVFTA	2027	2027	0	UKV!I2511
CPTPP	(I)	2021 (DERIVED)	11,3	CPTPP!D2505
CPTPP	(II)	2022 (DERIVED)	5,6	CPTPP!E2505
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2505
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2505
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2505
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2505
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2505
RCEP A	2022	2022	31,5	RCEPT-A!D2528
RCEP A	2023	2023	28	RCEPT-A!E2528
RCEP A	2024	2024	24,5	RCEPT-A!F2528
RCEP A	2025	2025	21	RCEPT-A!G2528
RCEP A	2026	2026	17,5	RCEPT-A!H2528
RCEP A	2027	2027	14	RCEPT-A!I2528
RCEP B	2022	2022	31,5	B!D2528

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	28	B!E2528
RCEP B	2024	2024	24,5	B!F2528
RCEP B	2025	2025	21	B!G2528
RCEP B	2026	2026	17,5	B!H2528
RCEP B	2027	2027	14	B!I2528
RCEP C	2022	2022	31,5	C!D2528
RCEP C	2023	2023	28	C!E2528
RCEP C	2024	2024	24,5	C!F2528
RCEP C	2025	2025	21	C!G2528
RCEP C	2026	2026	17,5	C!H2528
RCEP C	2027	2027	14	C!I2528
RCEP D	2022	2022	31,8	D!D2528
RCEP D	2023	2023	28,6	D!E2528
RCEP D	2024	2024	25,5	D!F2528
RCEP D	2025	2025	22,3	D!G2528
RCEP D	2026	2026	19,1	D!H2528
RCEP D	2027	2027	15,9	D!I2528
RCEP E	2022	2022	31,5	E!D2531
RCEP E	2023	2023	28	E!E2531
RCEP E	2024	2024	24,5	E!F2531
RCEP E	2025	2025	21	E!G2531
RCEP E	2026	2026	17,5	E!H2531
RCEP E	2027	2027	14	E!I2531
RCEP F	2022	2022	31,5	F!D2528
RCEP F	2023	2023	28	F!E2528
RCEP F	2024	2024	24,5	F!F2528

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	21	F!G2528
RCEP F	2026	2026	17,5	F!H2528
RCEP F	2027	2027	14	F!I2528
VIFTA	2024	2024	35	VI!F2355
VIFTA	2025	2025	35	VI!G2355
VIFTA	2026	2026	35	VI!H2355
VIFTA	2027	2027	35	VI!I2355

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 2007.91.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 35% for 2007.91.00 was checked against BT2026 (cell BT2026!N2530), 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)
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.