Vietnam Tariff Intelligence

HS 2007.99.30 detail

HS code	2007.99.30
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: / - - Other: / - - - Mango purée
Unit	kg
Generated	06/11/2026 02:40:12
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/20079930/

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!K2534
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2534
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2534
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(-LA, KR)	0% (except LA, 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
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
AHKFTA	8	8%	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)	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
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	22.9	22.9%	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!E2527
ATIGA	2022	2022	0	AT!E2488
ATIGA	2023	2023	0	AT!F2488
ATIGA	2024	2024	0	AT!G2488
ATIGA	2025	2025	0	AT!H2488
ATIGA	2026	2026	0	AT!I2488
ATIGA	2027	2027	0	AT!J2488
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2526
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2526
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2526

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2526
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2526
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2526
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2528
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2528
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2528
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2528
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2528
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2528
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2530
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2494
AIFTA	30/12/2022	2022	0	AI!F2490
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2490
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2490
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2490
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2490
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2490
VKFTA	2022	2022	0	VK!E2490
VKFTA	2023	2023	0	VK!F2490
VKFTA	2024	2024	0	VK!G2490
VKFTA	2025	2025	0	VK!H2490
VKFTA	2026	2026	0	VK!I2490
VKFTA	2027	2027	0	VK!J2490
VCFTA	2022	2022	14	VC!D2537
VCFTA	2023	2023	11	VC!E2537
VCFTA	2024	2024	9	VC!F2537

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G2537
VCFTA	2026	2026	3	VC!H2537
VCFTA	2027	2027	0	VC!I2537
VN-EAEU	2022	2022	0	EAV!D2534
VN-EAEU	2023	2023	0	EAV!E2534
VN-EAEU	2024	2024	0	EAV!F2534
VN-EAEU	2025	2025	0	EAV!G2534
VN-EAEU	2026	2026	0	EAV!H2534
VN-EAEU	2027	2027	0	EAV!I2534
VNCU	2022	2022	0	VNCU!D373
VNCU	2023 - 2027		0	VNCU!E373
AHKFTA	2022	2022	24	AKH!D2542
AHKFTA	2023	2023	16	AKH!E2542
AHKFTA	2024	2024	16	AKH!F2542
AHKFTA	2025	2025	8	AKH!G2542
AHKFTA	2026	2026	8	AKH!H2542
AHKFTA	2027	2027	0	AKH!I2542
EVFTA	2022	2022	20	EV-NK!D2513
EVFTA	2023	2023	13,3	EV-NK!E2513
EVFTA	2024	2024	6,6	EV-NK!F2513
EVFTA	2025	2025	0	EV-NK!G2513
EVFTA	2026	2026	0	EV-NK!H2513
EVFTA	2027	2027	0	EV-NK!I2513
UKVFTA	2022	2022	20	UKV!D2515
UKVFTA	2023	2023	13,3	UKV!E2515
UKVFTA	2024	2024	6,6	UKV!F2515

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G2515
UKVFTA	2026	2026	0	UKV!H2515
UKVFTA	2027	2027	0	UKV!I2515
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2509
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2509
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2509
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2509
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2509
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2509
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2509
RCEP A	2022	2022	36	RCEPT-A!D2532
RCEP A	2023	2023	32	RCEPT-A!E2532
RCEP A	2024	2024	28	RCEPT-A!F2532
RCEP A	2025	2025	24	RCEPT-A!G2532
RCEP A	2026	2026	20	RCEPT-A!H2532
RCEP A	2027	2027	16	RCEPT-A!I2532
RCEP B	2022	2022	36	B!D2532
RCEP B	2023	2023	32	B!E2532
RCEP B	2024	2024	28	B!F2532
RCEP B	2025	2025	24	B!G2532
RCEP B	2026	2026	20	B!H2532
RCEP B	2027	2027	16	B!I2532
RCEP C	2022	2022	36	C!D2532
RCEP C	2023	2023	32	C!E2532
RCEP C	2024	2024	28	C!F2532
RCEP C	2025	2025	24	C!G2532

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	20	C!H2532
RCEP C	2027	2027	16	C!I2532
RCEP D	2022	2022	36,4	D!D2532
RCEP D	2023	2023	32,7	D!E2532
RCEP D	2024	2024	29,1	D!F2532
RCEP D	2025	2025	25,5	D!G2532
RCEP D	2026	2026	21,8	D!H2532
RCEP D	2027	2027	18,2	D!I2532
RCEP E	2022	2022	36	E!D2535
RCEP E	2023	2023	32	E!E2535
RCEP E	2024	2024	28	E!F2535
RCEP E	2025	2025	24	E!G2535
RCEP E	2026	2026	20	E!H2535
RCEP E	2027	2027	16	E!I2535
RCEP F	2022	2022	36	F!D2532
RCEP F	2023	2023	32	F!E2532
RCEP F	2024	2024	28	F!F2532
RCEP F	2025	2025	24	F!G2532
RCEP F	2026	2026	20	F!H2532
RCEP F	2027	2027	16	F!I2532
VIFTA	2024	2024	34.3	VI!F2359
VIFTA	2025	2025	28.6	VI!G2359
VIFTA	2026	2026	22.9	VI!H2359
VIFTA	2027	2027	17.1	VI!I2359

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 2007.99 has 4 lines; 2007.99.30 is distinguished from its siblings by: Mango purée.	2007.99.10 Fruit pastes other than of mangoes, pineapples or strawberries; 2007.99.20 Jams and fruit jellies; 2007.99.90 Other	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	2007.99.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2007.99.30	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 2007.99.30. 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 2007.99.30 was checked against BT2026 (cell BT2026!N2534), 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.