Vietnam Tariff Intelligence

HS 2008.20.90 detail

HS code	2008.20.90
Description	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included / - Pineapples: / - - Other
Unit	kg
Generated	05/11/2026 10:48:40
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/20082090/

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!K2549
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2549
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2549
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, CN)	0% (except MM, CN)	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
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	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
RCEP (Annex A)	40	40%	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)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	40	40%	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-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2543
ATIGA	2022	2022	0	AT!E2504
ATIGA	2023	2023	0	AT!F2504
ATIGA	2024	2024	0	AT!G2504
ATIGA	2025	2025	0	AT!H2504
ATIGA	2026	2026	0	AT!I2504
ATIGA	2027	2027	0	AT!J2504
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2542
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2542
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2542

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2542
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2542
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2542
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2544
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2544
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2544
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2544
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2544
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2544
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2546
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2510
AIFTA	30/12/2022	2022	0	AI!F2506
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2506
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2506
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2506
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2506
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2506
VKFTA	2022	2022	0	VK!E2506
VKFTA	2023	2023	0	VK!F2506
VKFTA	2024	2024	0	VK!G2506
VKFTA	2025	2025	0	VK!H2506
VKFTA	2026	2026	0	VK!I2506
VKFTA	2027	2027	0	VK!J2506
VCFTA	2022	2022	14	VC!D2553
VCFTA	2023	2023	11	VC!E2553
VCFTA	2024	2024	9	VC!F2553

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G2553
VCFTA	2026	2026	3	VC!H2553
VCFTA	2027	2027	0	VC!I2553
VN-EAEU	2022	2022	10,9	EAV!D2550
VN-EAEU	2023	2023	7,3	EAV!E2550
VN-EAEU	2024	2024	3,6	EAV!F2550
VN-EAEU	2025	2025	0	EAV!G2550
VN-EAEU	2026	2026	0	EAV!H2550
VN-EAEU	2027	2027	0	EAV!I2550
VNCU	2022	2022	0	VNCU!D378
VNCU	2023 - 2027		0	VNCU!E378
AHKFTA	2022	2022	*	AKH!D2558
AHKFTA	2023	2023	*	AKH!E2558
AHKFTA	2024	2024	*	AKH!F2558
AHKFTA	2025	2025	*	AKH!G2558
AHKFTA	2026	2026	*	AKH!H2558
AHKFTA	2027	2027	*	AKH!I2558
EVFTA	2022	2022	25	EV-NK!D2529
EVFTA	2023	2023	20	EV-NK!E2529
EVFTA	2024	2024	15	EV-NK!F2529
EVFTA	2025	2025	10	EV-NK!G2529
EVFTA	2026	2026	5	EV-NK!H2529
EVFTA	2027	2027	0	EV-NK!I2529
UKVFTA	2022	2022	25	UKV!D2531
UKVFTA	2023	2023	20	UKV!E2531
UKVFTA	2024	2024	15	UKV!F2531

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	10	UKV!G2531
UKVFTA	2026	2026	5	UKV!H2531
UKVFTA	2027	2027	0	UKV!I2531
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2525
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2525
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2525
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2525
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2525
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2525
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2525
RCEP A	2022	2022	40	RCEPT-A!D2548
RCEP A	2023	2023	40	RCEPT-A!E2548
RCEP A	2024	2024	40	RCEPT-A!F2548
RCEP A	2025	2025	40	RCEPT-A!G2548
RCEP A	2026	2026	40	RCEPT-A!H2548
RCEP A	2027	2027	40	RCEPT-A!I2548
RCEP B	2022	2022	40	B!D2548
RCEP B	2023	2023	40	B!E2548
RCEP B	2024	2024	40	B!F2548
RCEP B	2025	2025	40	B!G2548
RCEP B	2026	2026	40	B!H2548
RCEP B	2027	2027	40	B!I2548
RCEP C	2022	2022	*	C!D2548
RCEP C	2023	2023	*	C!E2548
RCEP C	2024	2024	*	C!F2548
RCEP C	2025	2025	*	C!G2548

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	*	C!H2548
RCEP C	2027	2027	*	C!I2548
RCEP D	2022	2022	40	D!D2548
RCEP D	2023	2023	40	D!E2548
RCEP D	2024	2024	40	D!F2548
RCEP D	2025	2025	40	D!G2548
RCEP D	2026	2026	40	D!H2548
RCEP D	2027	2027	40	D!I2548
RCEP E	2022	2022	40	E!D2551
RCEP E	2023	2023	40	E!E2551
RCEP E	2024	2024	40	E!F2551
RCEP E	2025	2025	40	E!G2551
RCEP E	2026	2026	40	E!H2551
RCEP E	2027	2027	40	E!I2551
RCEP F	2022	2022	40	F!D2548
RCEP F	2023	2023	40	F!E2548
RCEP F	2024	2024	40	F!F2548
RCEP F	2025	2025	40	F!G2548
RCEP F	2026	2026	40	F!H2548
RCEP F	2027	2027	40	F!I2548
VIFTA	2024	2024	40	VI!F2374
VIFTA	2025	2025	40	VI!G2374
VIFTA	2026	2026	40	VI!H2374
VIFTA	2027	2027	40	VI!I2374

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 40%, 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 2008.20 has 2 lines; 2008.20.90 is distinguished from its siblings by: Other.	2008.20.10 In airtight containers for retail sale	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 2008.20.90. 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 2008.20.90 was checked against BT2026 (cell BT2026!N2549), 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)
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.