Vietnam Tariff Intelligence

HS 2008.97.20 detail

HS code	2008.97.20
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 / - Other, including mixtures other than those of subheading 2008.19: / - - Mixtures: / - - - Other, containing added sugar or other sweetening matter or spirit
Unit	kg
Generated	01/11/2026 01:02:53
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/20089720/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2569
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2569
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2569
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 (-MM)	0% (except 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-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	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	30	30%	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!E2563
ATIGA	2022	2022	0	AT!E2524
ATIGA	2023	2023	0	AT!F2524
ATIGA	2024	2024	0	AT!G2524
ATIGA	2025	2025	0	AT!H2524
ATIGA	2026	2026	0	AT!I2524
ATIGA	2027	2027	0	AT!J2524
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2562
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2562
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2562
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2562

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2562
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2562
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2564
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2564
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2564
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2564
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2564
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2564
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2566
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2530
AIFTA	30/12/2022	2022	0	AI!F2526
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2526
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2526
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2526
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2526
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2526
VKFTA	2022	2022	0	VK!E2526
VKFTA	2023	2023	0	VK!F2526
VKFTA	2024	2024	0	VK!G2526
VKFTA	2025	2025	0	VK!H2526
VKFTA	2026	2026	0	VK!I2526
VKFTA	2027	2027	0	VK!J2526
VCFTA	2022	2022	12	VC!D2573
VCFTA	2023	2023	9	VC!E2573
VCFTA	2024	2024	7	VC!F2573
VCFTA	2025	2025	5	VC!G2573

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H2573
VCFTA	2027	2027	0	VC!I2573
VN-EAEU	2022	2022	8,2	EAV!D2570
VN-EAEU	2023	2023	5,5	EAV!E2570
VN-EAEU	2024	2024	2,7	EAV!F2570
VN-EAEU	2025	2025	0	EAV!G2570
VN-EAEU	2026	2026	0	EAV!H2570
VN-EAEU	2027	2027	0	EAV!I2570
VNCU	2022	2022	0	VNCU!D390
VNCU	2023 - 2027		0	VNCU!E390
AHKFTA	2022	2022	18	AKH!D2578
AHKFTA	2023	2023	12	AKH!E2578
AHKFTA	2024	2024	12	AKH!F2578
AHKFTA	2025	2025	6	AKH!G2578
AHKFTA	2026	2026	6	AKH!H2578
AHKFTA	2027	2027	0	AKH!I2578
EVFTA	2022	2022	18,7	EV-NK!D2549
EVFTA	2023	2023	15	EV-NK!E2549
EVFTA	2024	2024	11,2	EV-NK!F2549
EVFTA	2025	2025	7,5	EV-NK!G2549
EVFTA	2026	2026	3,7	EV-NK!H2549
EVFTA	2027	2027	0	EV-NK!I2549
UKVFTA	2022	2022	18,7	UKV!D2551
UKVFTA	2023	2023	15	UKV!E2551
UKVFTA	2024	2024	11,2	UKV!F2551
UKVFTA	2025	2025	7,5	UKV!G2551

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,7	UKV!H2551
UKVFTA	2027	2027	0	UKV!I2551
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D2545
CPTPP	(II)	2022 (DERIVED)	5	CPTPP!E2545
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2545
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2545
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2545
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2545
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2545
RCEP A	2022	2022	27	RCEPT-A!D2568
RCEP A	2023	2023	24	RCEPT-A!E2568
RCEP A	2024	2024	21	RCEPT-A!F2568
RCEP A	2025	2025	18	RCEPT-A!G2568
RCEP A	2026	2026	15	RCEPT-A!H2568
RCEP A	2027	2027	12	RCEPT-A!I2568
RCEP B	2022	2022	27	B!D2568
RCEP B	2023	2023	24	B!E2568
RCEP B	2024	2024	21	B!F2568
RCEP B	2025	2025	18	B!G2568
RCEP B	2026	2026	15	B!H2568
RCEP B	2027	2027	12	B!I2568
RCEP C	2022	2022	27	C!D2568
RCEP C	2023	2023	24	C!E2568
RCEP C	2024	2024	21	C!F2568
RCEP C	2025	2025	18	C!G2568
RCEP C	2026	2026	15	C!H2568

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	12	C!I2568
RCEP D	2022	2022	27,3	D!D2568
RCEP D	2023	2023	24,5	D!E2568
RCEP D	2024	2024	21,8	D!F2568
RCEP D	2025	2025	19,1	D!G2568
RCEP D	2026	2026	16,4	D!H2568
RCEP D	2027	2027	13,6	D!I2568
RCEP E	2022	2022	27	E!D2571
RCEP E	2023	2023	24	E!E2571
RCEP E	2024	2024	21	E!F2571
RCEP E	2025	2025	18	E!G2571
RCEP E	2026	2026	15	E!H2571
RCEP E	2027	2027	12	E!I2571
RCEP F	2022	2022	27	F!D2568
RCEP F	2023	2023	24	F!E2568
RCEP F	2024	2024	21	F!F2568
RCEP F	2025	2025	18	F!G2568
RCEP F	2026	2026	15	F!H2568
RCEP F	2027	2027	12	F!I2568
VIFTA	2024	2024	30	VI!F2394
VIFTA	2025	2025	30	VI!G2394
VIFTA	2026	2026	30	VI!H2394
VIFTA	2027	2027	30	VI!I2394

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 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 2008.97 has 3 lines; 2008.97.20 is distinguished from its siblings by: Other, containing added sugar or other sweetening matter or spirit.	2008.97.10 Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit; 2008.97.90 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 2008.97.20. 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 30% for 2008.97.20 was checked against BT2026 (cell BT2026!N2569), 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.