Vietnam Tariff Intelligence

HS 0703.90.90 detail

HS code	0703.90.90
Description	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled / - Leeks and other alliaceous vegetables: / - - Other
Unit	kg
Generated	05/11/2026 22:29:09
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/07039090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1050
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1050
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1050
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, PH)	0% (except LA, PH)	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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
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!E1032
ATIGA	2022	2022	0	AT!E1033
ATIGA	2023	2023	0	AT!F1033
ATIGA	2024	2024	0	AT!G1033
ATIGA	2025	2025	0	AT!H1033
ATIGA	2026	2026	0	AT!I1033
ATIGA	2027	2027	0	AT!J1033
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1035
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1035
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1035

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1035
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1035
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1035
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1037
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1037
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1037
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1037
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1037
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1037
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1039
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1034
AIFTA	30/12/2022	2022	0	AI!F1035
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1035
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1035
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1035
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1035
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1035
VKFTA	2022	2022	0	VK!E1033
VKFTA	2023	2023	0	VK!F1033
VKFTA	2024	2024	0	VK!G1033
VKFTA	2025	2025	0	VK!H1033
VKFTA	2026	2026	0	VK!I1033
VKFTA	2027	2027	0	VK!J1033
VCFTA	2022	2022	4	VC!D1044
VCFTA	2023	2023	2	VC!E1044
VCFTA	2024	2024	0	VC!F1044

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1044
VCFTA	2026	2026	0	VC!H1044
VCFTA	2027	2027	0	VC!I1044
VN-EAEU	2022	2022	0	EAV!D1041
VN-EAEU	2023	2023	0	EAV!E1041
VN-EAEU	2024	2024	0	EAV!F1041
VN-EAEU	2025	2025	0	EAV!G1041
VN-EAEU	2026	2026	0	EAV!H1041
VN-EAEU	2027	2027	0	EAV!I1041
AHKFTA	2022	2022	12	AKH!D1051
AHKFTA	2023	2023	8	AKH!E1051
AHKFTA	2024	2024	8	AKH!F1051
AHKFTA	2025	2025	4	AKH!G1051
AHKFTA	2026	2026	4	AKH!H1051
AHKFTA	2027	2027	0	AKH!I1051
EVFTA	2022	2022	10	EV-NK!D1034
EVFTA	2023	2023	6,6	EV-NK!E1034
EVFTA	2024	2024	3,3	EV-NK!F1034
EVFTA	2025	2025	0	EV-NK!G1034
EVFTA	2026	2026	0	EV-NK!H1034
EVFTA	2027	2027	0	EV-NK!I1034
UKVFTA	2022	2022	10	UKV!D1036
UKVFTA	2023	2023	6,6	UKV!E1036
UKVFTA	2024	2024	3,3	UKV!F1036
UKVFTA	2025	2025	0	UKV!G1036
UKVFTA	2026	2026	0	UKV!H1036

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1036
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1034
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1034
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1034
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1034
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1034
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1034
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1034
RCEP A	2022	2022	18	RCEPT-A!D1037
RCEP A	2023	2023	16	RCEPT-A!E1037
RCEP A	2024	2024	14	RCEPT-A!F1037
RCEP A	2025	2025	12	RCEPT-A!G1037
RCEP A	2026	2026	10	RCEPT-A!H1037
RCEP A	2027	2027	8	RCEPT-A!I1037
RCEP B	2022	2022	18	B!D1037
RCEP B	2023	2023	16	B!E1037
RCEP B	2024	2024	14	B!F1037
RCEP B	2025	2025	12	B!G1037
RCEP B	2026	2026	10	B!H1037
RCEP B	2027	2027	8	B!I1037
RCEP C	2022	2022	18	C!D1037
RCEP C	2023	2023	16	C!E1037
RCEP C	2024	2024	14	C!F1037
RCEP C	2025	2025	12	C!G1037
RCEP C	2026	2026	10	C!H1037
RCEP C	2027	2027	8	C!I1037

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D1037
RCEP D	2023	2023	16,4	D!E1037
RCEP D	2024	2024	14,5	D!F1037
RCEP D	2025	2025	12,7	D!G1037
RCEP D	2026	2026	10,9	D!H1037
RCEP D	2027	2027	9,1	D!I1037
RCEP E	2022	2022	18	E!D1038
RCEP E	2023	2023	16	E!E1038
RCEP E	2024	2024	14	E!F1038
RCEP E	2025	2025	12	E!G1038
RCEP E	2026	2026	10	E!H1038
RCEP E	2027	2027	8	E!I1038
RCEP F	2022	2022	18	F!D1037
RCEP F	2023	2023	16	F!E1037
RCEP F	2024	2024	14	F!F1037
RCEP F	2025	2025	12	F!G1037
RCEP F	2026	2026	10	F!H1037
RCEP F	2027	2027	8	F!I1037
VIFTA	2024	2024	16	VI!F999
VIFTA	2025	2025	12	VI!G999
VIFTA	2026	2026	8	VI!H999
VIFTA	2027	2027	4	VI!I999

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0703.90 has 2 lines; 0703.90.90 is distinguished from its siblings by: Other.	0703.90.10 Bulbs for propagation	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 "*/5/8/10".		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 0703.90.90. 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 20% for 0703.90.90 was checked against BT2026 (cell BT2026!N1050), 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.