Vietnam Tariff Intelligence

HS 0705.21.00 detail

HS code	0705.21.00
Description	Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled / - Chicory: / - - Witloof chicory (Cichorium intybus var. foliosum)
Unit	kg
Generated	10/11/2026 02:38:59
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/07052100/

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!K1067
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1067
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1067
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(-PH)	0% (except 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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	20	20%	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!E1051
ATIGA	2022	2022	0	AT!E1052
ATIGA	2023	2023	0	AT!F1052
ATIGA	2024	2024	0	AT!G1052
ATIGA	2025	2025	0	AT!H1052
ATIGA	2026	2026	0	AT!I1052
ATIGA	2027	2027	0	AT!J1052
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1054
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1054
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1054

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1054
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1054
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1054
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1056
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1056
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1056
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1056
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1056
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1056
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1058
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1053
AIFTA	30/12/2022	2022	0	AI!F1054
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1054
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1054
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1054
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1054
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1054
VKFTA	2022	2022	0	VK!E1052
VKFTA	2023	2023	0	VK!F1052
VKFTA	2024	2024	0	VK!G1052
VKFTA	2025	2025	0	VK!H1052
VKFTA	2026	2026	0	VK!I1052
VKFTA	2027	2027	0	VK!J1052
VCFTA	2022	2022	4	VC!D1063
VCFTA	2023	2023	2	VC!E1063
VCFTA	2024	2024	0	VC!F1063

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1063
VCFTA	2026	2026	0	VC!H1063
VCFTA	2027	2027	0	VC!I1063
VN-EAEU	2022	2022	0	EAV!D1060
VN-EAEU	2023	2023	0	EAV!E1060
VN-EAEU	2024	2024	0	EAV!F1060
VN-EAEU	2025	2025	0	EAV!G1060
VN-EAEU	2026	2026	0	EAV!H1060
VN-EAEU	2027	2027	0	EAV!I1060
AHKFTA	2022	2022	12	AKH!D1070
AHKFTA	2023	2023	8	AKH!E1070
AHKFTA	2024	2024	8	AKH!F1070
AHKFTA	2025	2025	4	AKH!G1070
AHKFTA	2026	2026	4	AKH!H1070
AHKFTA	2027	2027	0	AKH!I1070
EVFTA	2022	2022	10	EV-NK!D1053
EVFTA	2023	2023	6,6	EV-NK!E1053
EVFTA	2024	2024	3,3	EV-NK!F1053
EVFTA	2025	2025	0	EV-NK!G1053
EVFTA	2026	2026	0	EV-NK!H1053
EVFTA	2027	2027	0	EV-NK!I1053
UKVFTA	2022	2022	10	UKV!D1055
UKVFTA	2023	2023	6,6	UKV!E1055
UKVFTA	2024	2024	3,3	UKV!F1055
UKVFTA	2025	2025	0	UKV!G1055
UKVFTA	2026	2026	0	UKV!H1055

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1055
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1053
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1053
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1053
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1053
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1053
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1053
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1053
RCEP A	2022	2022	0	RCEPT-A!D1056
RCEP A	2023	2023	0	RCEPT-A!E1056
RCEP A	2024	2024	0	RCEPT-A!F1056
RCEP A	2025	2025	0	RCEPT-A!G1056
RCEP A	2026	2026	0	RCEPT-A!H1056
RCEP A	2027	2027	0	RCEPT-A!I1056
RCEP B	2022	2022	0	B!D1056
RCEP B	2023	2023	0	B!E1056
RCEP B	2024	2024	0	B!F1056
RCEP B	2025	2025	0	B!G1056
RCEP B	2026	2026	0	B!H1056
RCEP B	2027	2027	0	B!I1056
RCEP C	2022	2022	0	C!D1056
RCEP C	2023	2023	0	C!E1056
RCEP C	2024	2024	0	C!F1056
RCEP C	2025	2025	0	C!G1056
RCEP C	2026	2026	0	C!H1056
RCEP C	2027	2027	0	C!I1056

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1056
RCEP D	2023	2023	0	D!E1056
RCEP D	2024	2024	0	D!F1056
RCEP D	2025	2025	0	D!G1056
RCEP D	2026	2026	0	D!H1056
RCEP D	2027	2027	0	D!I1056
RCEP E	2022	2022	0	E!D1057
RCEP E	2023	2023	0	E!E1057
RCEP E	2024	2024	0	E!F1057
RCEP E	2025	2025	0	E!G1057
RCEP E	2026	2026	0	E!H1057
RCEP E	2027	2027	0	E!I1057
RCEP F	2022	2022	0	F!D1056
RCEP F	2023	2023	0	F!E1056
RCEP F	2024	2024	0	F!F1056
RCEP F	2025	2025	0	F!G1056
RCEP F	2026	2026	0	F!H1056
RCEP F	2027	2027	0	F!I1056
VIFTA	2024	2024	20	VI!F1016
VIFTA	2025	2025	20	VI!G1016
VIFTA	2026	2026	20	VI!H1016
VIFTA	2027	2027	20	VI!I1016

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	VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 "*/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 0705.21.00. 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 0705.21.00 was checked against BT2026 (cell BT2026!N1067), 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.