Vietnam Tariff Intelligence

HS 0710.40.00 detail

HS code	0710.40.00
Description	Vegetables (uncooked or cooked by steaming or boiling in water), frozen / - Sweet corn
Unit	kg
Generated	05/11/2026 14:23:29
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/07104000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	25.5	25.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1115
Preferential (MFN)	17	17%	26/2023/NĐ-CP	2023-07-15	BT2026!N1115
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1115
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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.9	11.9%	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
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!E1104
ATIGA	2022	2022	0	AT!E1105

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1105
ATIGA	2024	2024	0	AT!G1105
ATIGA	2025	2025	0	AT!H1105
ATIGA	2026	2026	0	AT!I1105
ATIGA	2027	2027	0	AT!J1105
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1107
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1107
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1107
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1107
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1107
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1107
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1109
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1109
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1109
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1109
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1109
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1109
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1111
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1106
AIFTA	30/12/2022	2022	0	AI!F1107
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1107
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1107
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1107
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1107
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1107
VKFTA	2022	2022	0	VK!E1105

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1105
VKFTA	2024	2024	0	VK!G1105
VKFTA	2025	2025	0	VK!H1105
VKFTA	2026	2026	0	VK!I1105
VKFTA	2027	2027	0	VK!J1105
VCFTA	2022	2022	3	VC!D1116
VCFTA	2023	2023	2	VC!E1116
VCFTA	2024	2024	0	VC!F1116
VCFTA	2025	2025	0	VC!G1116
VCFTA	2026	2026	0	VC!H1116
VCFTA	2027	2027	0	VC!I1116
VN-EAEU	2022	2022	0	EAV!D1113
VN-EAEU	2023	2023	0	EAV!E1113
VN-EAEU	2024	2024	0	EAV!F1113
VN-EAEU	2025	2025	0	EAV!G1113
VN-EAEU	2026	2026	0	EAV!H1113
VN-EAEU	2027	2027	0	EAV!I1113
AHKFTA	2022	2022	10	AKH!D1123
AHKFTA	2023	2023	7	AKH!E1123
AHKFTA	2024	2024	7	AKH!F1123
AHKFTA	2025	2025	3	AKH!G1123
AHKFTA	2026	2026	3	AKH!H1123
AHKFTA	2027	2027	0	AKH!I1123
EVFTA	2022	2022	8,5	EV-NK!D1106
EVFTA	2023	2023	5,6	EV-NK!E1106
EVFTA	2024	2024	2,8	EV-NK!F1106

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1106
EVFTA	2026	2026	0	EV-NK!H1106
EVFTA	2027	2027	0	EV-NK!I1106
UKVFTA	2022	2022	8,5	UKV!D1108
UKVFTA	2023	2023	5,6	UKV!E1108
UKVFTA	2024	2024	2,8	UKV!F1108
UKVFTA	2025	2025	0	UKV!G1108
UKVFTA	2026	2026	0	UKV!H1108
UKVFTA	2027	2027	0	UKV!I1108
CPTPP	(I)	2021 (DERIVED)	3,4	CPTPP!D1106
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1106
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1106
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1106
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1106
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1106
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1106
RCEP A	2022	2022	0	RCEPT-A!D1109
RCEP A	2023	2023	0	RCEPT-A!E1109
RCEP A	2024	2024	0	RCEPT-A!F1109
RCEP A	2025	2025	0	RCEPT-A!G1109
RCEP A	2026	2026	0	RCEPT-A!H1109
RCEP A	2027	2027	0	RCEPT-A!I1109
RCEP B	2022	2022	0	B!D1109
RCEP B	2023	2023	0	B!E1109
RCEP B	2024	2024	0	B!F1109
RCEP B	2025	2025	0	B!G1109

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1109
RCEP B	2027	2027	0	B!I1109
RCEP C	2022	2022	0	C!D1109
RCEP C	2023	2023	0	C!E1109
RCEP C	2024	2024	0	C!F1109
RCEP C	2025	2025	0	C!G1109
RCEP C	2026	2026	0	C!H1109
RCEP C	2027	2027	0	C!I1109
RCEP D	2022	2022	0	D!D1109
RCEP D	2023	2023	0	D!E1109
RCEP D	2024	2024	0	D!F1109
RCEP D	2025	2025	0	D!G1109
RCEP D	2026	2026	0	D!H1109
RCEP D	2027	2027	0	D!I1109
RCEP E	2022	2022	0	E!D1110
RCEP E	2023	2023	0	E!E1110
RCEP E	2024	2024	0	E!F1110
RCEP E	2025	2025	0	E!G1110
RCEP E	2026	2026	0	E!H1110
RCEP E	2027	2027	0	E!I1110
RCEP F	2022	2022	0	F!D1109
RCEP F	2023	2023	0	F!E1109
RCEP F	2024	2024	0	F!F1109
RCEP F	2025	2025	0	F!G1109
RCEP F	2026	2026	0	F!H1109
RCEP F	2027	2027	0	F!I1109

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	15.3	VI!F1064
VIFTA	2025	2025	13.6	VI!G1064
VIFTA	2026	2026	11.9	VI!H1064
VIFTA	2027	2027	10.2	VI!I1064

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
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 0710.40.00. 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 17% for 0710.40.00 was checked against BT2026 (cell BT2026!N1115), 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)

Item policy
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.