Vietnam Tariff Intelligence

HS 0810.10.00 detail

HS code	0810.10.00
Description	Other fruit, fresh / - Strawberries
Unit	kg
Generated	04/11/2026 16:07:23
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/08101000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1325
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1325
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1325
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	0%	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	6	6%	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!E1320
ATIGA	2022	2022	0	AT!E1321

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1321
ATIGA	2024	2024	0	AT!G1321
ATIGA	2025	2025	0	AT!H1321
ATIGA	2026	2026	0	AT!I1321
ATIGA	2027	2027	0	AT!J1321
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1323
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1323
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1323
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1323
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1323
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1323
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1325
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1325
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1325
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1325
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1325
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1325
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1327
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1323
AIFTA	30/12/2022	2022	0	AI!F1323
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1323
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1323
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1323
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1323
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1323
VKFTA	2022	2022	0	VK!E1321

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1321
VKFTA	2024	2024	0	VK!G1321
VKFTA	2025	2025	0	VK!H1321
VKFTA	2026	2026	0	VK!I1321
VKFTA	2027	2027	0	VK!J1321
VCFTA	2022	2022	3	VC!D1334
VCFTA	2023	2023	1	VC!E1334
VCFTA	2024	2024	0	VC!F1334
VCFTA	2025	2025	0	VC!G1334
VCFTA	2026	2026	0	VC!H1334
VCFTA	2027	2027	0	VC!I1334
VN-EAEU	2022	2022	0	EAV!D1331
VN-EAEU	2023	2023	0	EAV!E1331
VN-EAEU	2024	2024	0	EAV!F1331
VN-EAEU	2025	2025	0	EAV!G1331
VN-EAEU	2026	2026	0	EAV!H1331
VN-EAEU	2027	2027	0	EAV!I1331
AHKFTA	2022	2022	9	AKH!D1339
AHKFTA	2023	2023	6	AKH!E1339
AHKFTA	2024	2024	6	AKH!F1339
AHKFTA	2025	2025	3	AKH!G1339
AHKFTA	2026	2026	3	AKH!H1339
AHKFTA	2027	2027	0	AKH!I1339
EVFTA	2022	2022	7,5	EV-NK!D1322
EVFTA	2023	2023	5	EV-NK!E1322
EVFTA	2024	2024	2,5	EV-NK!F1322

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1322
EVFTA	2026	2026	0	EV-NK!H1322
EVFTA	2027	2027	0	EV-NK!I1322
UKVFTA	2022	2022	7,5	UKV!D1324
UKVFTA	2023	2023	5	UKV!E1324
UKVFTA	2024	2024	2,5	UKV!F1324
UKVFTA	2025	2025	0	UKV!G1324
UKVFTA	2026	2026	0	UKV!H1324
UKVFTA	2027	2027	0	UKV!I1324
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1322
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1322
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1322
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1322
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1322
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1322
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1322
RCEP A	2022	2022	0	RCEPT-A!D1325
RCEP A	2023	2023	0	RCEPT-A!E1325
RCEP A	2024	2024	0	RCEPT-A!F1325
RCEP A	2025	2025	0	RCEPT-A!G1325
RCEP A	2026	2026	0	RCEPT-A!H1325
RCEP A	2027	2027	0	RCEPT-A!I1325
RCEP B	2022	2022	0	B!D1325
RCEP B	2023	2023	0	B!E1325
RCEP B	2024	2024	0	B!F1325
RCEP B	2025	2025	0	B!G1325

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1325
RCEP B	2027	2027	0	B!I1325
RCEP C	2022	2022	0	C!D1325
RCEP C	2023	2023	0	C!E1325
RCEP C	2024	2024	0	C!F1325
RCEP C	2025	2025	0	C!G1325
RCEP C	2026	2026	0	C!H1325
RCEP C	2027	2027	0	C!I1325
RCEP D	2022	2022	0	D!D1325
RCEP D	2023	2023	0	D!E1325
RCEP D	2024	2024	0	D!F1325
RCEP D	2025	2025	0	D!G1325
RCEP D	2026	2026	0	D!H1325
RCEP D	2027	2027	0	D!I1325
RCEP E	2022	2022	0	E!D1326
RCEP E	2023	2023	0	E!E1326
RCEP E	2024	2024	0	E!F1326
RCEP E	2025	2025	0	E!G1326
RCEP E	2026	2026	0	E!H1326
RCEP E	2027	2027	0	E!I1326
RCEP F	2022	2022	0	F!D1325
RCEP F	2023	2023	0	F!E1325
RCEP F	2024	2024	0	F!F1325
RCEP F	2025	2025	0	F!G1325
RCEP F	2026	2026	0	F!H1325
RCEP F	2027	2027	0	F!I1325

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	12	VI!F1267
VIFTA	2025	2025	9	VI!G1267
VIFTA	2026	2026	6	VI!H1267
VIFTA	2027	2027	3	VI!I1267

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/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 0810.10.00. 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 15% for 0810.10.00 was checked against BT2026 (cell BT2026!N1325), 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)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/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.