Vietnam Tariff Intelligence

HS 0811.90.00 detail

HS code	0811.90.00
Description	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter / - Other
Unit	kg
Generated	07/11/2026 21:48:07
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/08119000/

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!K1349
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1349
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1349
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, KR)	0% (except LA, KR)	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
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	30	30%	Consolidated BT2026	2026	AHK	123/2022/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!E1345
ATIGA	2022	2022	0	AT!E1346
ATIGA	2023	2023	0	AT!F1346
ATIGA	2024	2024	0	AT!G1346
ATIGA	2025	2025	0	AT!H1346
ATIGA	2026	2026	0	AT!I1346
ATIGA	2027	2027	0	AT!J1346
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1348
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1348
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1348

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1348
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1348
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1348
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1350
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1350
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1350
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1350
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1350
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1350
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1352
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1348
AIFTA	30/12/2022	2022	0	AI!F1348
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1348
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1348
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1348
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1348
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1348
VKFTA	2022	2022	0	VK!E1346
VKFTA	2023	2023	0	VK!F1346
VKFTA	2024	2024	0	VK!G1346
VKFTA	2025	2025	0	VK!H1346
VKFTA	2026	2026	0	VK!I1346
VKFTA	2027	2027	0	VK!J1346
VCFTA	2022	2022	6	VC!D1359
VCFTA	2023	2023	3	VC!E1359
VCFTA	2024	2024	0	VC!F1359

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1359
VCFTA	2026	2026	0	VC!H1359
VCFTA	2027	2027	0	VC!I1359
VN-EAEU	2022	2022	8,2	EAV!D1356
VN-EAEU	2023	2023	5,5	EAV!E1356
VN-EAEU	2024	2024	2,7	EAV!F1356
VN-EAEU	2025	2025	0	EAV!G1356
VN-EAEU	2026	2026	0	EAV!H1356
VN-EAEU	2027	2027	0	EAV!I1356
AHKFTA	2022	2022	30	AKH!D1364
AHKFTA	2023	2023	30	AKH!E1364
AHKFTA	2024	2024	30	AKH!F1364
AHKFTA	2025	2025	30	AKH!G1364
AHKFTA	2026	2026	30	AKH!H1364
AHKFTA	2027	2027	30	AKH!I1364
EVFTA	2022	2022	15	EV-NK!D1347
EVFTA	2023	2023	10	EV-NK!E1347
EVFTA	2024	2024	5	EV-NK!F1347
EVFTA	2025	2025	0	EV-NK!G1347
EVFTA	2026	2026	0	EV-NK!H1347
EVFTA	2027	2027	0	EV-NK!I1347
UKVFTA	2022	2022	15	UKV!D1349
UKVFTA	2023	2023	10	UKV!E1349
UKVFTA	2024	2024	5	UKV!F1349
UKVFTA	2025	2025	0	UKV!G1349
UKVFTA	2026	2026	0	UKV!H1349

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1349
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1347
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1347
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1347
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1347
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1347
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1347
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1347
RCEP A	2022	2022	0	RCEPT-A!D1350
RCEP A	2023	2023	0	RCEPT-A!E1350
RCEP A	2024	2024	0	RCEPT-A!F1350
RCEP A	2025	2025	0	RCEPT-A!G1350
RCEP A	2026	2026	0	RCEPT-A!H1350
RCEP A	2027	2027	0	RCEPT-A!I1350
RCEP B	2022	2022	0	B!D1350
RCEP B	2023	2023	0	B!E1350
RCEP B	2024	2024	0	B!F1350
RCEP B	2025	2025	0	B!G1350
RCEP B	2026	2026	0	B!H1350
RCEP B	2027	2027	0	B!I1350
RCEP C	2022	2022	0	C!D1350
RCEP C	2023	2023	0	C!E1350
RCEP C	2024	2024	0	C!F1350
RCEP C	2025	2025	0	C!G1350
RCEP C	2026	2026	0	C!H1350
RCEP C	2027	2027	0	C!I1350

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1350
RCEP D	2023	2023	0	D!E1350
RCEP D	2024	2024	0	D!F1350
RCEP D	2025	2025	0	D!G1350
RCEP D	2026	2026	0	D!H1350
RCEP D	2027	2027	0	D!I1350
RCEP E	2022	2022	0	E!D1351
RCEP E	2023	2023	0	E!E1351
RCEP E	2024	2024	0	E!F1351
RCEP E	2025	2025	0	E!G1351
RCEP E	2026	2026	0	E!H1351
RCEP E	2027	2027	0	E!I1351
RCEP F	2022	2022	0	F!D1350
RCEP F	2023	2023	0	F!E1350
RCEP F	2024	2024	0	F!F1350
RCEP F	2025	2025	0	F!G1350
RCEP F	2026	2026	0	F!H1350
RCEP F	2027	2027	0	F!I1350
VIFTA	2024	2024	25.7	VI!F1291
VIFTA	2025	2025	21.4	VI!G1291
VIFTA	2026	2026	17.1	VI!H1291
VIFTA	2027	2027	12.9	VI!I1291

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 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
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 0811.90.00. 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 30% for 0811.90.00 was checked against BT2026 (cell BT2026!N1349), 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.