Vietnam Tariff Intelligence

HS 2004.10.00 detail

HS code	2004.10.00
Description	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06 / - Potatoes
Unit	kg
Generated	07/11/2026 18:23:08
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/20041000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2497
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N2497
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2497
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 (-MM)	0% (except MM)	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)	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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	7,1	7.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E2487
ATIGA	2022	2022	0	AT!E2448
ATIGA	2023	2023	0	AT!F2448
ATIGA	2024	2024	0	AT!G2448
ATIGA	2025	2025	0	AT!H2448
ATIGA	2026	2026	0	AT!I2448
ATIGA	2027	2027	0	AT!J2448
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2486
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2486
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2486

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2486
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2486
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2486
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2488
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2488
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2488
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2488
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2488
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2488
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2490
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2454
AIFTA	30/12/2022	2022	0	AI!F2450
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2450
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2450
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2450
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2450
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2450
VKFTA	2022	2022	0	VK!E2450
VKFTA	2023	2023	0	VK!F2450
VKFTA	2024	2024	0	VK!G2450
VKFTA	2025	2025	0	VK!H2450
VKFTA	2026	2026	0	VK!I2450
VKFTA	2027	2027	0	VK!J2450
VCFTA	2022	2022	5	VC!D2497
VCFTA	2023	2023	2	VC!E2497
VCFTA	2024	2024	0	VC!F2497

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2497
VCFTA	2026	2026	0	VC!H2497
VCFTA	2027	2027	0	VC!I2497
VN-EAEU	2022	2022	0	EAV!D2490
VN-EAEU	2023	2023	0	EAV!E2490
VN-EAEU	2024	2024	0	EAV!F2490
VN-EAEU	2025	2025	0	EAV!G2490
VN-EAEU	2026	2026	0	EAV!H2490
VN-EAEU	2027	2027	0	EAV!I2490
AHKFTA	2022	2022	8	AKH!D2502
AHKFTA	2023	2023	5	AKH!E2502
AHKFTA	2024	2024	5	AKH!F2502
AHKFTA	2025	2025	3	AKH!G2502
AHKFTA	2026	2026	3	AKH!H2502
AHKFTA	2027	2027	0	AKH!I2502
EVFTA	2022	2022	7,5	EV-NK!D2473
EVFTA	2023	2023	5	EV-NK!E2473
EVFTA	2024	2024	2,5	EV-NK!F2473
EVFTA	2025	2025	0	EV-NK!G2473
EVFTA	2026	2026	0	EV-NK!H2473
EVFTA	2027	2027	0	EV-NK!I2473
UKVFTA	2022	2022	7,5	UKV!D2475
UKVFTA	2023	2023	5	UKV!E2475
UKVFTA	2024	2024	2,5	UKV!F2475
UKVFTA	2025	2025	0	UKV!G2475
UKVFTA	2026	2026	0	UKV!H2475

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2475
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2469
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2469
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2469
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2469
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2469
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2469
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2469
RCEP A	2022	2022	11,7	RCEPT-A!D2492
RCEP A	2023	2023	10,4	RCEPT-A!E2492
RCEP A	2024	2024	9,1	RCEPT-A!F2492
RCEP A	2025	2025	7,8	RCEPT-A!G2492
RCEP A	2026	2026	6,5	RCEPT-A!H2492
RCEP A	2027	2027	5,2	RCEPT-A!I2492
RCEP B	2022	2022	11,7	B!D2492
RCEP B	2023	2023	10,4	B!E2492
RCEP B	2024	2024	9,1	B!F2492
RCEP B	2025	2025	7,8	B!G2492
RCEP B	2026	2026	6,5	B!H2492
RCEP B	2027	2027	5,2	B!I2492
RCEP C	2022	2022	11,7	C!D2492
RCEP C	2023	2023	10,4	C!E2492
RCEP C	2024	2024	9,1	C!F2492
RCEP C	2025	2025	7,8	C!G2492
RCEP C	2026	2026	6,5	C!H2492
RCEP C	2027	2027	5,2	C!I2492

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	11,8	D!D2492
RCEP D	2023	2023	10,6	D!E2492
RCEP D	2024	2024	9,5	D!F2492
RCEP D	2025	2025	8,3	D!G2492
RCEP D	2026	2026	7,1	D!H2492
RCEP D	2027	2027	5,9	D!I2492
RCEP E	2022	2022	11,7	E!D2495
RCEP E	2023	2023	10,4	E!E2495
RCEP E	2024	2024	9,1	E!F2495
RCEP E	2025	2025	7,8	E!G2495
RCEP E	2026	2026	6,5	E!H2495
RCEP E	2027	2027	5,2	E!I2495
RCEP F	2022	2022	11,7	F!D2492
RCEP F	2023	2023	10,4	F!E2492
RCEP F	2024	2024	9,1	F!F2492
RCEP F	2025	2025	7,8	F!G2492
RCEP F	2026	2026	6,5	F!H2492
RCEP F	2027	2027	5,2	F!I2492
VIFTA	2024	2024	8.7	VI!F2322
VIFTA	2025	2025	4.3	VI!G2322
VIFTA	2026	2026	0	VI!H2322
VIFTA	2027	2027	0	VI!I2322

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 "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 2004.10.00. 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 12% for 2004.10.00 was checked against BT2026 (cell BT2026!N2497), 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.