Vietnam Tariff Intelligence

HS 2008.40.00 detail

HS code	2008.40.00
Description	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included / - Pears
Unit	kg
Generated	09/11/2026 21:28:33
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/20084000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2553
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2553
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2553
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, 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
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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	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!E2547
ATIGA	2022	2022	0	AT!E2508
ATIGA	2023	2023	0	AT!F2508
ATIGA	2024	2024	0	AT!G2508
ATIGA	2025	2025	0	AT!H2508
ATIGA	2026	2026	0	AT!I2508
ATIGA	2027	2027	0	AT!J2508
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2546
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2546
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2546

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2546
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2546
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2546
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2548
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2548
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2548
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2548
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2548
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2548
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2550
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2514
AIFTA	30/12/2022	2022	0	AI!F2510
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2510
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2510
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2510
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2510
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2510
VKFTA	2022	2022	0	VK!E2510
VKFTA	2023	2023	0	VK!F2510
VKFTA	2024	2024	0	VK!G2510
VKFTA	2025	2025	0	VK!H2510
VKFTA	2026	2026	0	VK!I2510
VKFTA	2027	2027	0	VK!J2510
VCFTA	2022	2022	14	VC!D2557
VCFTA	2023	2023	11	VC!E2557
VCFTA	2024	2024	8	VC!F2557

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2557
VCFTA	2026	2026	3	VC!H2557
VCFTA	2027	2027	0	VC!I2557
VN-EAEU	2022	2022	9,5	EAV!D2554
VN-EAEU	2023	2023	6,4	EAV!E2554
VN-EAEU	2024	2024	3,2	EAV!F2554
VN-EAEU	2025	2025	0	EAV!G2554
VN-EAEU	2026	2026	0	EAV!H2554
VN-EAEU	2027	2027	0	EAV!I2554
AHKFTA	2022	2022	21	AKH!D2562
AHKFTA	2023	2023	14	AKH!E2562
AHKFTA	2024	2024	14	AKH!F2562
AHKFTA	2025	2025	7	AKH!G2562
AHKFTA	2026	2026	7	AKH!H2562
AHKFTA	2027	2027	0	AKH!I2562
EVFTA	2022	2022	21,8	EV-NK!D2533
EVFTA	2023	2023	17,5	EV-NK!E2533
EVFTA	2024	2024	13,1	EV-NK!F2533
EVFTA	2025	2025	8,7	EV-NK!G2533
EVFTA	2026	2026	4,3	EV-NK!H2533
EVFTA	2027	2027	0	EV-NK!I2533
UKVFTA	2022	2022	21,8	UKV!D2535
UKVFTA	2023	2023	17,5	UKV!E2535
UKVFTA	2024	2024	13,1	UKV!F2535
UKVFTA	2025	2025	8,7	UKV!G2535
UKVFTA	2026	2026	4,3	UKV!H2535

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2535
CPTPP	(I)	2021 (DERIVED)	12,3	CPTPP!D2529
CPTPP	(II)	2022 (DERIVED)	6,1	CPTPP!E2529
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2529
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2529
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2529
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2529
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2529
RCEP A	2022	2022	31,5	RCEPT-A!D2552
RCEP A	2023	2023	28	RCEPT-A!E2552
RCEP A	2024	2024	24,5	RCEPT-A!F2552
RCEP A	2025	2025	21	RCEPT-A!G2552
RCEP A	2026	2026	17,5	RCEPT-A!H2552
RCEP A	2027	2027	14	RCEPT-A!I2552
RCEP B	2022	2022	31,5	B!D2552
RCEP B	2023	2023	28	B!E2552
RCEP B	2024	2024	24,5	B!F2552
RCEP B	2025	2025	21	B!G2552
RCEP B	2026	2026	17,5	B!H2552
RCEP B	2027	2027	14	B!I2552
RCEP C	2022	2022	31,5	C!D2552
RCEP C	2023	2023	28	C!E2552
RCEP C	2024	2024	24,5	C!F2552
RCEP C	2025	2025	21	C!G2552
RCEP C	2026	2026	17,5	C!H2552
RCEP C	2027	2027	14	C!I2552

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	31,8	D!D2552
RCEP D	2023	2023	28,6	D!E2552
RCEP D	2024	2024	25,5	D!F2552
RCEP D	2025	2025	22,3	D!G2552
RCEP D	2026	2026	19,1	D!H2552
RCEP D	2027	2027	15,9	D!I2552
RCEP E	2022	2022	31,5	E!D2555
RCEP E	2023	2023	28	E!E2555
RCEP E	2024	2024	24,5	E!F2555
RCEP E	2025	2025	21	E!G2555
RCEP E	2026	2026	17,5	E!H2555
RCEP E	2027	2027	14	E!I2555
RCEP F	2022	2022	31,5	F!D2552
RCEP F	2023	2023	28	F!E2552
RCEP F	2024	2024	24,5	F!F2552
RCEP F	2025	2025	21	F!G2552
RCEP F	2026	2026	17,5	F!H2552
RCEP F	2027	2027	14	F!I2552
VIFTA	2024	2024	35	VI!F2378
VIFTA	2025	2025	35	VI!G2378
VIFTA	2026	2026	35	VI!H2378
VIFTA	2027	2027	35	VI!I2378

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 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 "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 2008.40.00. 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 35% for 2008.40.00 was checked against BT2026 (cell BT2026!N2553), 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.