Vietnam Tariff Intelligence

HS 2008.70.90 detail

HS code	2008.70.90
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 / - Peaches, including nectarines: / - - Other
Unit	kg
Generated	01/11/2026 20:22:20
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/20087090/

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!K2560
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2560
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2560
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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	24.5	24.5%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2554
ATIGA	2022	2022	0	AT!E2515
ATIGA	2023	2023	0	AT!F2515
ATIGA	2024	2024	0	AT!G2515
ATIGA	2025	2025	0	AT!H2515
ATIGA	2026	2026	0	AT!I2515
ATIGA	2027	2027	0	AT!J2515
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2553
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2553
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2553

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2553
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2553
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2553
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2555
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2555
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2555
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2555
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2555
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2555
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2557
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2521
AIFTA	30/12/2022	2022	0	AI!F2517
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2517
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2517
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2517
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2517
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2517
VKFTA	2022	2022	0	VK!E2517
VKFTA	2023	2023	0	VK!F2517
VKFTA	2024	2024	0	VK!G2517
VKFTA	2025	2025	0	VK!H2517
VKFTA	2026	2026	0	VK!I2517
VKFTA	2027	2027	0	VK!J2517
VCFTA	2022	2022	14	VC!D2564
VCFTA	2023	2023	11	VC!E2564
VCFTA	2024	2024	8	VC!F2564

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2564
VCFTA	2026	2026	3	VC!H2564
VCFTA	2027	2027	0	VC!I2564
VN-EAEU	2022	2022	9,5	EAV!D2561
VN-EAEU	2023	2023	6,4	EAV!E2561
VN-EAEU	2024	2024	3,2	EAV!F2561
VN-EAEU	2025	2025	0	EAV!G2561
VN-EAEU	2026	2026	0	EAV!H2561
VN-EAEU	2027	2027	0	EAV!I2561
VNCU	2022	2022	0	VNCU!D386
VNCU	2023 - 2027		0	VNCU!E386
AHKFTA	2022	2022	21	AKH!D2569
AHKFTA	2023	2023	14	AKH!E2569
AHKFTA	2024	2024	14	AKH!F2569
AHKFTA	2025	2025	7	AKH!G2569
AHKFTA	2026	2026	7	AKH!H2569
AHKFTA	2027	2027	0	AKH!I2569
EVFTA	2022	2022	21,8	EV-NK!D2540
EVFTA	2023	2023	17,5	EV-NK!E2540
EVFTA	2024	2024	13,1	EV-NK!F2540
EVFTA	2025	2025	8,7	EV-NK!G2540
EVFTA	2026	2026	4,3	EV-NK!H2540
EVFTA	2027	2027	0	EV-NK!I2540
UKVFTA	2022	2022	21,8	UKV!D2542
UKVFTA	2023	2023	17,5	UKV!E2542
UKVFTA	2024	2024	13,1	UKV!F2542

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	8,7	UKV!G2542
UKVFTA	2026	2026	4,3	UKV!H2542
UKVFTA	2027	2027	0	UKV!I2542
CPTPP	(I)	2021 (DERIVED)	12,3	CPTPP!D2536
CPTPP	(II)	2022 (DERIVED)	6,1	CPTPP!E2536
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2536
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2536
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2536
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2536
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2536
RCEP A	2022	2022	31,5	RCEPT-A!D2559
RCEP A	2023	2023	28	RCEPT-A!E2559
RCEP A	2024	2024	24,5	RCEPT-A!F2559
RCEP A	2025	2025	21	RCEPT-A!G2559
RCEP A	2026	2026	17,5	RCEPT-A!H2559
RCEP A	2027	2027	14	RCEPT-A!I2559
RCEP B	2022	2022	31,5	B!D2559
RCEP B	2023	2023	28	B!E2559
RCEP B	2024	2024	24,5	B!F2559
RCEP B	2025	2025	21	B!G2559
RCEP B	2026	2026	17,5	B!H2559
RCEP B	2027	2027	14	B!I2559
RCEP C	2022	2022	31,5	C!D2559
RCEP C	2023	2023	28	C!E2559
RCEP C	2024	2024	24,5	C!F2559
RCEP C	2025	2025	21	C!G2559

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	17,5	C!H2559
RCEP C	2027	2027	14	C!I2559
RCEP D	2022	2022	31,8	D!D2559
RCEP D	2023	2023	28,6	D!E2559
RCEP D	2024	2024	25,5	D!F2559
RCEP D	2025	2025	22,3	D!G2559
RCEP D	2026	2026	19,1	D!H2559
RCEP D	2027	2027	15,9	D!I2559
RCEP E	2022	2022	31,5	E!D2562
RCEP E	2023	2023	28	E!E2562
RCEP E	2024	2024	24,5	E!F2562
RCEP E	2025	2025	21	E!G2562
RCEP E	2026	2026	17,5	E!H2562
RCEP E	2027	2027	14	E!I2562
RCEP F	2022	2022	31,5	F!D2559
RCEP F	2023	2023	28	F!E2559
RCEP F	2024	2024	24,5	F!F2559
RCEP F	2025	2025	21	F!G2559
RCEP F	2026	2026	17,5	F!H2559
RCEP F	2027	2027	14	F!I2559
VIFTA	2024	2024	31.5	VI!F2385
VIFTA	2025	2025	28	VI!G2385
VIFTA	2026	2026	24.5	VI!H2385
VIFTA	2027	2027	21	VI!I2385

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2008.70 has 2 lines; 2008.70.90 is distinguished from its siblings by: Other.	2008.70.10 Containing added sugar or other sweetening matter or spirit	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 2008.70.90. 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 2008.70.90 was checked against BT2026 (cell BT2026!N2560), 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.