

HS 2008.97.10 detail

HS code	2008.97.10
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 / - Other, including mixtures other than those of subheading 2008.19: / - - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit
Unit	kg
Generated	30/10/2026 21:47:06
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/20089710/

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!K2568
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2568
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2568
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 (-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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ- CP	Ad valorem
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ- CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ- CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ- CP	Ad valorem

RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	30	30%	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!E2562
ATIGA	2022	2022	0	AT!E2523
ATIGA	2023	2023	0	AT!F2523
ATIGA	2024	2024	0	AT!G2523
ATIGA	2025	2025	0	AT!H2523
ATIGA	2026	2026	0	AT!I2523
ATIGA	2027	2027	0	AT!J2523
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2561
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2561
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2561
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2561

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2561
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2561
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2563
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2563
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2563
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2563
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2563
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2563
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2565
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2529
AIFTA	30/12/2022	2022	0	AI!F2525
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2525
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2525
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2525
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2525
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2525
VKFTA	2022	2022	0	VK!E2525
VKFTA	2023	2023	0	VK!F2525
VKFTA	2024	2024	0	VK!G2525
VKFTA	2025	2025	0	VK!H2525
VKFTA	2026	2026	0	VK!I2525
VKFTA	2027	2027	0	VK!J2525
VCFTA	2022	2022	6	VC!D2572
VCFTA	2023	2023	3	VC!E2572
VCFTA	2024	2024	0	VC!F2572
VCFTA	2025	2025	0	VC!G2572

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2572
VCFTA	2027	2027	0	VC!I2572
VN-EAEU	2022	2022	8,2	EAV!D2569
VN-EAEU	2023	2023	5,5	EAV!E2569
VN-EAEU	2024	2024	2,7	EAV!F2569
VN-EAEU	2025	2025	0	EAV!G2569
VN-EAEU	2026	2026	0	EAV!H2569
VN-EAEU	2027	2027	0	EAV!I2569
VNCU	2022	2022	0	VNCU!D389
VNCU	2023 - 2027		0	VNCU!E389
AHKFTA	2022	2022	18	AKH!D2577
AHKFTA	2023	2023	12	AKH!E2577
AHKFTA	2024	2024	12	AKH!F2577
AHKFTA	2025	2025	6	AKH!G2577
AHKFTA	2026	2026	6	AKH!H2577
AHKFTA	2027	2027	0	AKH!I2577
EVFTA	2022	2022	18,7	EV-NK!D2548
EVFTA	2023	2023	15	EV-NK!E2548
EVFTA	2024	2024	11,2	EV-NK!F2548
EVFTA	2025	2025	7,5	EV-NK!G2548
EVFTA	2026	2026	3,7	EV-NK!H2548
EVFTA	2027	2027	0	EV-NK!I2548
UKVFTA	2022	2022	18,7	UKV!D2550
UKVFTA	2023	2023	15	UKV!E2550
UKVFTA	2024	2024	11,2	UKV!F2550
UKVFTA	2025	2025	7,5	UKV!G2550

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,7	UKV!H2550
UKVFTA	2027	2027	0	UKV!I2550
CPTPP	(I)	2021 (DERIVED)	6	CPTPP!D2544
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2544
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2544
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2544
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2544
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2544
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2544
RCEP A	2022	2022	27	RCEPT-A!D2567
RCEP A	2023	2023	24	RCEPT-A!E2567
RCEP A	2024	2024	21	RCEPT-A!F2567
RCEP A	2025	2025	18	RCEPT-A!G2567
RCEP A	2026	2026	15	RCEPT-A!H2567
RCEP A	2027	2027	12	RCEPT-A!I2567
RCEP B	2022	2022	27	B!D2567
RCEP B	2023	2023	24	B!E2567
RCEP B	2024	2024	21	B!F2567
RCEP B	2025	2025	18	B!G2567
RCEP B	2026	2026	15	B!H2567
RCEP B	2027	2027	12	B!I2567
RCEP C	2022	2022	27	C!D2567
RCEP C	2023	2023	24	C!E2567
RCEP C	2024	2024	21	C!F2567
RCEP C	2025	2025	18	C!G2567
RCEP C	2026	2026	15	C!H2567

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	12	C!I2567
RCEP D	2022	2022	27,3	D!D2567
RCEP D	2023	2023	24,5	D!E2567
RCEP D	2024	2024	21,8	D!F2567
RCEP D	2025	2025	19,1	D!G2567
RCEP D	2026	2026	16,4	D!H2567
RCEP D	2027	2027	13,6	D!I2567
RCEP E	2022	2022	27	E!D2570
RCEP E	2023	2023	24	E!E2570
RCEP E	2024	2024	21	E!F2570
RCEP E	2025	2025	18	E!G2570
RCEP E	2026	2026	15	E!H2570
RCEP E	2027	2027	12	E!I2570
RCEP F	2022	2022	27	F!D2567
RCEP F	2023	2023	24	F!E2567
RCEP F	2024	2024	21	F!F2567
RCEP F	2025	2025	18	F!G2567
RCEP F	2026	2026	15	F!H2567
RCEP F	2027	2027	12	F!I2567
VIFTA	2024	2024	30	VI!F2393
VIFTA	2025	2025	30	VI!G2393
VIFTA	2026	2026	30	VI!H2393
VIFTA	2027	2027	30	VI!I2393

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 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2008.97 has 3 lines; 2008.97.10 is distinguished from its siblings by: Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit.	2008.97.20 Other, containing added sugar or other sweetening matter or spirit; 2008.97.90 Other	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 2008.97.10. 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 2008.97.10 was checked against BT2026 (cell BT2026!N2568), 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.