Vietnam Tariff Intelligence

HS 2008.97.90 detail

HS code	2008.97.90
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 / - Other, including mixtures other than those of subheading 2008.19: / - - Mixtures: / - - - Other
Unit	kg
Generated	04/11/2026 01:08:11
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/20089790/

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!K2570
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2570
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2570
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
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	2	2%	Consolidated BT2026	2026	VC	112/2022/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!E2564
ATIGA	2022	2022	0	AT!E2525
ATIGA	2023	2023	0	AT!F2525
ATIGA	2024	2024	0	AT!G2525
ATIGA	2025	2025	0	AT!H2525
ATIGA	2026	2026	0	AT!I2525
ATIGA	2027	2027	0	AT!J2525
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2563
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2563
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2563
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2563

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2563
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2563
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2565
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2565
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2565
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2565
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2565
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2565
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2567
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2531
AIFTA	30/12/2022	2022	0	AI!F2527
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2527
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2527
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2527
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2527
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2527
VKFTA	2022	2022	0	VK!E2527
VKFTA	2023	2023	0	VK!F2527
VKFTA	2024	2024	0	VK!G2527
VKFTA	2025	2025	0	VK!H2527
VKFTA	2026	2026	0	VK!I2527
VKFTA	2027	2027	0	VK!J2527
VCFTA	2022	2022	12	VC!D2574
VCFTA	2023	2023	9	VC!E2574
VCFTA	2024	2024	7	VC!F2574
VCFTA	2025	2025	5	VC!G2574

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H2574
VCFTA	2027	2027	0	VC!I2574
VN-EAEU	2022	2022	8,2	EAV!D2571
VN-EAEU	2023	2023	5,5	EAV!E2571
VN-EAEU	2024	2024	2,7	EAV!F2571
VN-EAEU	2025	2025	0	EAV!G2571
VN-EAEU	2026	2026	0	EAV!H2571
VN-EAEU	2027	2027	0	EAV!I2571
VNCU	2022	2022	0	VNCU!D391
VNCU	2023 - 2027		0	VNCU!E391
AHKFTA	2022	2022	18	AKH!D2579
AHKFTA	2023	2023	12	AKH!E2579
AHKFTA	2024	2024	12	AKH!F2579
AHKFTA	2025	2025	6	AKH!G2579
AHKFTA	2026	2026	6	AKH!H2579
AHKFTA	2027	2027	0	AKH!I2579
EVFTA	2022	2022	18,7	EV-NK!D2550
EVFTA	2023	2023	15	EV-NK!E2550
EVFTA	2024	2024	11,2	EV-NK!F2550
EVFTA	2025	2025	7,5	EV-NK!G2550
EVFTA	2026	2026	3,7	EV-NK!H2550
EVFTA	2027	2027	0	EV-NK!I2550
UKVFTA	2022	2022	18,7	UKV!D2552
UKVFTA	2023	2023	15	UKV!E2552
UKVFTA	2024	2024	11,2	UKV!F2552
UKVFTA	2025	2025	7,5	UKV!G2552

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,7	UKV!H2552
UKVFTA	2027	2027	0	UKV!I2552
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D2546
CPTPP	(II)	2022 (DERIVED)	5	CPTPP!E2546
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2546
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2546
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2546
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2546
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2546
RCEP A	2022	2022	27	RCEPT-A!D2569
RCEP A	2023	2023	24	RCEPT-A!E2569
RCEP A	2024	2024	21	RCEPT-A!F2569
RCEP A	2025	2025	18	RCEPT-A!G2569
RCEP A	2026	2026	15	RCEPT-A!H2569
RCEP A	2027	2027	12	RCEPT-A!I2569
RCEP B	2022	2022	27	B!D2569
RCEP B	2023	2023	24	B!E2569
RCEP B	2024	2024	21	B!F2569
RCEP B	2025	2025	18	B!G2569
RCEP B	2026	2026	15	B!H2569
RCEP B	2027	2027	12	B!I2569
RCEP C	2022	2022	27	C!D2569
RCEP C	2023	2023	24	C!E2569
RCEP C	2024	2024	21	C!F2569
RCEP C	2025	2025	18	C!G2569
RCEP C	2026	2026	15	C!H2569

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	12	C!I2569
RCEP D	2022	2022	27,3	D!D2569
RCEP D	2023	2023	24,5	D!E2569
RCEP D	2024	2024	21,8	D!F2569
RCEP D	2025	2025	19,1	D!G2569
RCEP D	2026	2026	16,4	D!H2569
RCEP D	2027	2027	13,6	D!I2569
RCEP E	2022	2022	27	E!D2572
RCEP E	2023	2023	24	E!E2572
RCEP E	2024	2024	21	E!F2572
RCEP E	2025	2025	18	E!G2572
RCEP E	2026	2026	15	E!H2572
RCEP E	2027	2027	12	E!I2572
RCEP F	2022	2022	27	F!D2569
RCEP F	2023	2023	24	F!E2569
RCEP F	2024	2024	21	F!F2569
RCEP F	2025	2025	18	F!G2569
RCEP F	2026	2026	15	F!H2569
RCEP F	2027	2027	12	F!I2569
VIFTA	2024	2024	30	VI!F2395
VIFTA	2025	2025	30	VI!G2395
VIFTA	2026	2026	30	VI!H2395
VIFTA	2027	2027	30	VI!I2395

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; 2008.97.90 is distinguished from its siblings by: Other.	2008.97.10 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	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 2008.97.90. 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 30% for 2008.97.90 was checked against BT2026 (cell BT2026!N2570), 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.