Vietnam Tariff Intelligence

HS 0701.90.90 detail

HS code	0701.90.90
Description	Potatoes, fresh or chilled / - Other: / - - Other
Unit	kg
Generated	11/11/2026 17:54:33
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/07019090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1035
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1035
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1035
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	0%	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(-PH, KR, TH)	0% (except PH, KR, TH)	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E1015
ATIGA	2022	2022	0	AT!E1016
ATIGA	2023	2023	0	AT!F1016
ATIGA	2024	2024	0	AT!G1016
ATIGA	2025	2025	0	AT!H1016
ATIGA	2026	2026	0	AT!I1016
ATIGA	2027	2027	0	AT!J1016
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1018
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1018
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1018

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1018
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1018
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1018
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1020
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1020
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1020
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1020
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1020
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1020
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1022
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1017
AIFTA	30/12/2022	2022	0	AI!F1018
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1018
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1018
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1018
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1018
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1018
VKFTA	2022	2022	0	VK!E1016
VKFTA	2023	2023	0	VK!F1016
VKFTA	2024	2024	0	VK!G1016
VKFTA	2025	2025	0	VK!H1016
VKFTA	2026	2026	0	VK!I1016
VKFTA	2027	2027	0	VK!J1016
VCFTA	2022	2022	3	VC!D1027
VCFTA	2023	2023	1	VC!E1027
VCFTA	2024	2024	0	VC!F1027

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1027
VCFTA	2026	2026	0	VC!H1027
VCFTA	2027	2027	0	VC!I1027
VN-EAEU	2022	2022	0	EAV!D1024
VN-EAEU	2023	2023	0	EAV!E1024
VN-EAEU	2024	2024	0	EAV!F1024
VN-EAEU	2025	2025	0	EAV!G1024
VN-EAEU	2026	2026	0	EAV!H1024
VN-EAEU	2027	2027	0	EAV!I1024
AHKFTA	2022	2022	12	AKH!D1034
AHKFTA	2023	2023	8	AKH!E1034
AHKFTA	2024	2024	8	AKH!F1034
AHKFTA	2025	2025	4	AKH!G1034
AHKFTA	2026	2026	4	AKH!H1034
AHKFTA	2027	2027	0	AKH!I1034
EVFTA	2022	2022	10	EV-NK!D1017
EVFTA	2023	2023	6,6	EV-NK!E1017
EVFTA	2024	2024	3,3	EV-NK!F1017
EVFTA	2025	2025	0	EV-NK!G1017
EVFTA	2026	2026	0	EV-NK!H1017
EVFTA	2027	2027	0	EV-NK!I1017
UKVFTA	2022	2022	10	UKV!D1019
UKVFTA	2023	2023	6,6	UKV!E1019
UKVFTA	2024	2024	3,3	UKV!F1019
UKVFTA	2025	2025	0	UKV!G1019
UKVFTA	2026	2026	0	UKV!H1019

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1019
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1017
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1017
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1017
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1017
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1017
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1017
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1017
RCEP A	2022	2022	18	RCEPT-A!D1020
RCEP A	2023	2023	16	RCEPT-A!E1020
RCEP A	2024	2024	14	RCEPT-A!F1020
RCEP A	2025	2025	12	RCEPT-A!G1020
RCEP A	2026	2026	10	RCEPT-A!H1020
RCEP A	2027	2027	8	RCEPT-A!I1020
RCEP B	2022	2022	18	B!D1020
RCEP B	2023	2023	16	B!E1020
RCEP B	2024	2024	14	B!F1020
RCEP B	2025	2025	12	B!G1020
RCEP B	2026	2026	10	B!H1020
RCEP B	2027	2027	8	B!I1020
RCEP C	2022	2022	18	C!D1020
RCEP C	2023	2023	16	C!E1020
RCEP C	2024	2024	14	C!F1020
RCEP C	2025	2025	12	C!G1020
RCEP C	2026	2026	10	C!H1020
RCEP C	2027	2027	8	C!I1020

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D1020
RCEP D	2023	2023	16,4	D!E1020
RCEP D	2024	2024	14,5	D!F1020
RCEP D	2025	2025	12,7	D!G1020
RCEP D	2026	2026	10,9	D!H1020
RCEP D	2027	2027	9,1	D!I1020
RCEP E	2022	2022	18	E!D1021
RCEP E	2023	2023	16	E!E1021
RCEP E	2024	2024	14	E!F1021
RCEP E	2025	2025	12	E!G1021
RCEP E	2026	2026	10	E!H1021
RCEP E	2027	2027	8	E!I1021
RCEP F	2022	2022	18	F!D1020
RCEP F	2023	2023	16	F!E1020
RCEP F	2024	2024	14	F!F1020
RCEP F	2025	2025	12	F!G1020
RCEP F	2026	2026	10	F!H1020
RCEP F	2027	2027	8	F!I1020
VIFTA	2024	2024	16	VI!F984
VIFTA	2025	2025	12	VI!G984
VIFTA	2026	2026	8	VI!H984
VIFTA	2027	2027	4	VI!I984

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 0701.90 has 2 lines; 0701.90.90 is distinguished from its siblings by: Other.	0701.90.10 Chipping potatoes	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 "*/5/8/10".		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 0701.90.90. 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 20% for 0701.90.90 was checked against BT2026 (cell BT2026!N1035), 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.