Vietnam Tariff Intelligence

HS 0802.12.90 detail

HS code	0802.12.90
Description	Other nuts, fresh or dried, whether or not shelled or peeled / - Almonds: / - - Shelled: / - - - Other
Unit	kg
Generated	02/11/2026 23:50:32
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/08021290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1248
Preferential (MFN)	5	5%	73/2025/NĐ-CP	2025-03-31	BT2026!N1248
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1248
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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	2	2%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1235
ATIGA	2022	2022	0	AT!E1236

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1236
ATIGA	2024	2024	0	AT!G1236
ATIGA	2025	2025	0	AT!H1236
ATIGA	2026	2026	0	AT!I1236
ATIGA	2027	2027	0	AT!J1236
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1238
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1238
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1238
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1238
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1238
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1238
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1240
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1240
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1240
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1240
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1240
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1240
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1242
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1238
AIFTA	30/12/2022	2022	0	AI!F1238
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1238
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1238
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1238
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1238
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1238
VKFTA	2022	2022	0	VK!E1236

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1236
VKFTA	2024	2024	0	VK!G1236
VKFTA	2025	2025	0	VK!H1236
VKFTA	2026	2026	0	VK!I1236
VKFTA	2027	2027	0	VK!J1236
VCFTA	2022	2022	5	VC!D1247
VCFTA	2023	2023	3	VC!E1247
VCFTA	2024	2024	0	VC!F1247
VCFTA	2025	2025	0	VC!G1247
VCFTA	2026	2026	0	VC!H1247
VCFTA	2027	2027	0	VC!I1247
VN-EAEU	2022	2022	0	EAV!D1244
VN-EAEU	2023	2023	0	EAV!E1244
VN-EAEU	2024	2024	0	EAV!F1244
VN-EAEU	2025	2025	0	EAV!G1244
VN-EAEU	2026	2026	0	EAV!H1244
VN-EAEU	2027	2027	0	EAV!I1244
AHKFTA	2022	2022	6	AKH!D1254
AHKFTA	2023	2023	4	AKH!E1254
AHKFTA	2024	2024	4	AKH!F1254
AHKFTA	2025	2025	2	AKH!G1254
AHKFTA	2026	2026	2	AKH!H1254
AHKFTA	2027	2027	0	AKH!I1254
EVFTA	2022	2022	5	EV-NK!D1237
EVFTA	2023	2023	3,3	EV-NK!E1237
EVFTA	2024	2024	1,6	EV-NK!F1237

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1237
EVFTA	2026	2026	0	EV-NK!H1237
EVFTA	2027	2027	0	EV-NK!I1237
UKVFTA	2022	2022	5	UKV!D1239
UKVFTA	2023	2023	3,3	UKV!E1239
UKVFTA	2024	2024	1,6	UKV!F1239
UKVFTA	2025	2025	0	UKV!G1239
UKVFTA	2026	2026	0	UKV!H1239
UKVFTA	2027	2027	0	UKV!I1239
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1237
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1237
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1237
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1237
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1237
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1237
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1237
RCEP A	2022	2022	0	RCEPT-A!D1240
RCEP A	2023	2023	0	RCEPT-A!E1240
RCEP A	2024	2024	0	RCEPT-A!F1240
RCEP A	2025	2025	0	RCEPT-A!G1240
RCEP A	2026	2026	0	RCEPT-A!H1240
RCEP A	2027	2027	0	RCEPT-A!I1240
RCEP B	2022	2022	0	B!D1240
RCEP B	2023	2023	0	B!E1240
RCEP B	2024	2024	0	B!F1240
RCEP B	2025	2025	0	B!G1240

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1240
RCEP B	2027	2027	0	B!I1240
RCEP C	2022	2022	0	C!D1240
RCEP C	2023	2023	0	C!E1240
RCEP C	2024	2024	0	C!F1240
RCEP C	2025	2025	0	C!G1240
RCEP C	2026	2026	0	C!H1240
RCEP C	2027	2027	0	C!I1240
RCEP D	2022	2022	0	D!D1240
RCEP D	2023	2023	0	D!E1240
RCEP D	2024	2024	0	D!F1240
RCEP D	2025	2025	0	D!G1240
RCEP D	2026	2026	0	D!H1240
RCEP D	2027	2027	0	D!I1240
RCEP E	2022	2022	0	E!D1241
RCEP E	2023	2023	0	E!E1241
RCEP E	2024	2024	0	E!F1241
RCEP E	2025	2025	0	E!G1241
RCEP E	2026	2026	0	E!H1241
RCEP E	2027	2027	0	E!I1241
RCEP F	2022	2022	0	F!D1240
RCEP F	2023	2023	0	F!E1240
RCEP F	2024	2024	0	F!F1240
RCEP F	2025	2025	0	F!G1240
RCEP F	2026	2026	0	F!H1240
RCEP F	2027	2027	0	F!I1240

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	9	VI!F1190
VIFTA	2025	2025	8	VI!G1190
VIFTA	2026	2026	7	VI!H1190
VIFTA	2027	2027	6	VI!I1190

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)*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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 7%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 0802.12 has 2 lines; 0802.12.90 is distinguished from its siblings by: Other.	0802.12.10 Blanched	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0802.12.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0802.12.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 0802.12.90. 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 5% for 0802.12.90 was checked against BT2026 (cell BT2026!N1248), basis 73/2025/NĐ-CP.		73/2025/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)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)*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.