Vietnam Tariff Intelligence

HS 0802.32.00 detail

HS code	0802.32.00
Description	Other nuts, fresh or dried, whether or not shelled or peeled / - Walnuts: / - - Shelled
Unit	kg
Generated	02/11/2026 13:14:43
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/08023200/

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!K1254
Preferential (MFN)	30	30%	73/2025/NĐ-CP	2025-03-31	BT2026!N1254
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1254
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(-KR)	0% (except 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
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VCFTA	4	4%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	30	30%	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	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1241
ATIGA	2022	2022	0	AT!E1242
ATIGA	2023	2023	0	AT!F1242
ATIGA	2024	2024	0	AT!G1242
ATIGA	2025	2025	0	AT!H1242
ATIGA	2026	2026	0	AT!I1242
ATIGA	2027	2027	0	AT!J1242
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1244
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1244
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1244

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1244
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1244
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1244
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1246
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1246
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1246
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1246
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1246
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1246
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1248
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1244
AIFTA	30/12/2022	2022	0	AI!F1244
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1244
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1244
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1244
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1244
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1244
VKFTA	2022	2022	0	VK!E1242
VKFTA	2023	2023	0	VK!F1242
VKFTA	2024	2024	0	VK!G1242
VKFTA	2025	2025	0	VK!H1242
VKFTA	2026	2026	0	VK!I1242
VKFTA	2027	2027	0	VK!J1242
VCFTA	2022	2022	9	VC!D1253
VCFTA	2023	2023	8	VC!E1253
VCFTA	2024	2024	6	VC!F1253

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G1253
VCFTA	2026	2026	4	VC!H1253
VCFTA	2027	2027	3	VC!I1253
VN-EAEU	2022	2022	8,2	EAV!D1250
VN-EAEU	2023	2023	5,5	EAV!E1250
VN-EAEU	2024	2024	2,7	EAV!F1250
VN-EAEU	2025	2025	0	EAV!G1250
VN-EAEU	2026	2026	0	EAV!H1250
VN-EAEU	2027	2027	0	EAV!I1250
AHKFTA	2022	2022	30	AKH!D1260
AHKFTA	2023	2023	30	AKH!E1260
AHKFTA	2024	2024	30	AKH!F1260
AHKFTA	2025	2025	30	AKH!G1260
AHKFTA	2026	2026	30	AKH!H1260
AHKFTA	2027	2027	30	AKH!I1260
EVFTA	2022	2022	15	EV-NK!D1243
EVFTA	2023	2023	10	EV-NK!E1243
EVFTA	2024	2024	5	EV-NK!F1243
EVFTA	2025	2025	0	EV-NK!G1243
EVFTA	2026	2026	0	EV-NK!H1243
EVFTA	2027	2027	0	EV-NK!I1243
UKVFTA	2022	2022	15	UKV!D1245
UKVFTA	2023	2023	10	UKV!E1245
UKVFTA	2024	2024	5	UKV!F1245
UKVFTA	2025	2025	0	UKV!G1245
UKVFTA	2026	2026	0	UKV!H1245

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1245
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1243
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1243
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1243
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1243
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1243
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1243
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1243
RCEP A	2022	2022	0	RCEPT-A!D1246
RCEP A	2023	2023	0	RCEPT-A!E1246
RCEP A	2024	2024	0	RCEPT-A!F1246
RCEP A	2025	2025	0	RCEPT-A!G1246
RCEP A	2026	2026	0	RCEPT-A!H1246
RCEP A	2027	2027	0	RCEPT-A!I1246
RCEP B	2022	2022	0	B!D1246
RCEP B	2023	2023	0	B!E1246
RCEP B	2024	2024	0	B!F1246
RCEP B	2025	2025	0	B!G1246
RCEP B	2026	2026	0	B!H1246
RCEP B	2027	2027	0	B!I1246
RCEP C	2022	2022	0	C!D1246
RCEP C	2023	2023	0	C!E1246
RCEP C	2024	2024	0	C!F1246
RCEP C	2025	2025	0	C!G1246
RCEP C	2026	2026	0	C!H1246
RCEP C	2027	2027	0	C!I1246

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1246
RCEP D	2023	2023	0	D!E1246
RCEP D	2024	2024	0	D!F1246
RCEP D	2025	2025	0	D!G1246
RCEP D	2026	2026	0	D!H1246
RCEP D	2027	2027	0	D!I1246
RCEP E	2022	2022	0	E!D1247
RCEP E	2023	2023	0	E!E1247
RCEP E	2024	2024	0	E!F1247
RCEP E	2025	2025	0	E!G1247
RCEP E	2026	2026	0	E!H1247
RCEP E	2027	2027	0	E!I1247
RCEP F	2022	2022	0	F!D1246
RCEP F	2023	2023	0	F!E1246
RCEP F	2024	2024	0	F!F1246
RCEP F	2025	2025	0	F!G1246
RCEP F	2026	2026	0	F!H1246
RCEP F	2027	2027	0	F!I1246
VIFTA	2024	2024	*	VI!F1196
VIFTA	2025	2025	*	VI!G1196
VIFTA	2026	2026	*	VI!H1196
VIFTA	2027	2027	*	VI!I1196

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-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
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	AHKFTA 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
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 0802.32.00. 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 0802.32.00 was checked against BT2026 (cell BT2026!N1254), 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)

Item policy
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.