Vietnam Tariff Intelligence

HS 0802.91.00 detail

HS code	0802.91.00
Description	Other nuts, fresh or dried, whether or not shelled or peeled / - Other: / - - Pine nuts, in shell
Unit	kg
Generated	30/10/2026 11:11:02
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/08029100/

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!K1267
Preferential (MFN)	30	30%	73/2025/NĐ-CP	2025-03-31	BT2026!N1267
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1267
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(-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
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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	17.1	17.1%	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!E1254
ATIGA	2022	2022	0	AT!E1255
ATIGA	2023	2023	0	AT!F1255
ATIGA	2024	2024	0	AT!G1255
ATIGA	2025	2025	0	AT!H1255
ATIGA	2026	2026	0	AT!I1255
ATIGA	2027	2027	0	AT!J1255
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1257
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1257
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1257

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1257
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1257
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1257
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1259
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1259
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1259
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1259
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1259
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1259
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1261
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1257
AIFTA	30/12/2022	2022	0	AI!F1257
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1257
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1257
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1257
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1257
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1257
VKFTA	2022	2022	0	VK!E1255
VKFTA	2023	2023	0	VK!F1255
VKFTA	2024	2024	0	VK!G1255
VKFTA	2025	2025	0	VK!H1255
VKFTA	2026	2026	0	VK!I1255
VKFTA	2027	2027	0	VK!J1255
VCFTA	2022	2022	6	VC!D1266
VCFTA	2023	2023	3	VC!E1266
VCFTA	2024	2024	0	VC!F1266

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1266
VCFTA	2026	2026	0	VC!H1266
VCFTA	2027	2027	0	VC!I1266
VN-EAEU	2022	2022	8,2	EAV!D1263
VN-EAEU	2023	2023	5,5	EAV!E1263
VN-EAEU	2024	2024	2,7	EAV!F1263
VN-EAEU	2025	2025	0	EAV!G1263
VN-EAEU	2026	2026	0	EAV!H1263
VN-EAEU	2027	2027	0	EAV!I1263
AHKFTA	2022	2022	18	AKH!D1273
AHKFTA	2023	2023	12	AKH!E1273
AHKFTA	2024	2024	12	AKH!F1273
AHKFTA	2025	2025	6	AKH!G1273
AHKFTA	2026	2026	6	AKH!H1273
AHKFTA	2027	2027	0	AKH!I1273
EVFTA	2022	2022	15	EV-NK!D1256
EVFTA	2023	2023	10	EV-NK!E1256
EVFTA	2024	2024	5	EV-NK!F1256
EVFTA	2025	2025	0	EV-NK!G1256
EVFTA	2026	2026	0	EV-NK!H1256
EVFTA	2027	2027	0	EV-NK!I1256
UKVFTA	2022	2022	15	UKV!D1258
UKVFTA	2023	2023	10	UKV!E1258
UKVFTA	2024	2024	5	UKV!F1258
UKVFTA	2025	2025	0	UKV!G1258
UKVFTA	2026	2026	0	UKV!H1258

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1258
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1256
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1256
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1256
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1256
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1256
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1256
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1256
RCEP A	2022	2022	27	RCEPT-A!D1259
RCEP A	2023	2023	24	RCEPT-A!E1259
RCEP A	2024	2024	21	RCEPT-A!F1259
RCEP A	2025	2025	18	RCEPT-A!G1259
RCEP A	2026	2026	15	RCEPT-A!H1259
RCEP A	2027	2027	12	RCEPT-A!I1259
RCEP B	2022	2022	27	B!D1259
RCEP B	2023	2023	24	B!E1259
RCEP B	2024	2024	21	B!F1259
RCEP B	2025	2025	18	B!G1259
RCEP B	2026	2026	15	B!H1259
RCEP B	2027	2027	12	B!I1259
RCEP C	2022	2022	27	C!D1259
RCEP C	2023	2023	24	C!E1259
RCEP C	2024	2024	21	C!F1259
RCEP C	2025	2025	18	C!G1259
RCEP C	2026	2026	15	C!H1259
RCEP C	2027	2027	12	C!I1259

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D1259
RCEP D	2023	2023	24,5	D!E1259
RCEP D	2024	2024	21,8	D!F1259
RCEP D	2025	2025	19,1	D!G1259
RCEP D	2026	2026	16,4	D!H1259
RCEP D	2027	2027	13,6	D!I1259
RCEP E	2022	2022	27	E!D1260
RCEP E	2023	2023	24	E!E1260
RCEP E	2024	2024	21	E!F1260
RCEP E	2025	2025	18	E!G1260
RCEP E	2026	2026	15	E!H1260
RCEP E	2027	2027	12	E!I1260
RCEP F	2022	2022	27	F!D1259
RCEP F	2023	2023	24	F!E1259
RCEP F	2024	2024	21	F!F1259
RCEP F	2025	2025	18	F!G1259
RCEP F	2026	2026	15	F!H1259
RCEP F	2027	2027	12	F!I1259
VIFTA	2024	2024	25,7	VI!F1209
VIFTA	2025	2025	21.4	VI!G1209
VIFTA	2026	2026	17.1	VI!H1209
VIFTA	2027	2027	12.9	VI!I1209

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
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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0802.91.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0802.91.00	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
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 0802.91.00. 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 0802.91.00 was checked against BT2026 (cell BT2026!N1267), 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)*

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.