Vietnam Tariff Intelligence

HS 0804.40.00 detail

HS code	0804.40.00
Description	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried / - Avocados
Unit	kg
Generated	04/11/2026 04:40:03
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/08044000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1283
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1283
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1283
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	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!E1272
ATIGA	2022	2022	0	AT!E1273

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1273
ATIGA	2024	2024	0	AT!G1273
ATIGA	2025	2025	0	AT!H1273
ATIGA	2026	2026	0	AT!I1273
ATIGA	2027	2027	0	AT!J1273
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1275
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1275
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1275
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1275
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1275
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1275
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1277
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1277
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1277
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1277
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1277
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1277
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1279
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1275
AIFTA	30/12/2022	2022	0	AI!F1275
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1275
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1275
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1275
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1275
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1275
VKFTA	2022	2022	0	VK!E1273

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1273
VKFTA	2024	2024	0	VK!G1273
VKFTA	2025	2025	0	VK!H1273
VKFTA	2026	2026	0	VK!I1273
VKFTA	2027	2027	0	VK!J1273
VCFTA	2022	2022	4	VC!D1284
VCFTA	2023	2023	2	VC!E1284
VCFTA	2024	2024	0	VC!F1284
VCFTA	2025	2025	0	VC!G1284
VCFTA	2026	2026	0	VC!H1284
VCFTA	2027	2027	0	VC!I1284
VN-EAEU	2022	2022	0	EAV!D1281
VN-EAEU	2023	2023	0	EAV!E1281
VN-EAEU	2024	2024	0	EAV!F1281
VN-EAEU	2025	2025	0	EAV!G1281
VN-EAEU	2026	2026	0	EAV!H1281
VN-EAEU	2027	2027	0	EAV!I1281
VNCU	2022	2022	0	VNCU!D238
VNCU	2023 - 2027		0	VNCU!E238
AHKFTA	2022	2022	9	AKH!D1291
AHKFTA	2023	2023	6	AKH!E1291
AHKFTA	2024	2024	6	AKH!F1291
AHKFTA	2025	2025	3	AKH!G1291
AHKFTA	2026	2026	3	AKH!H1291
AHKFTA	2027	2027	0	AKH!I1291
EVFTA	2022	2022	7,5	EV-NK!D1274

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	5	EV-NK!E1274
EVFTA	2024	2024	2,5	EV-NK!F1274
EVFTA	2025	2025	0	EV-NK!G1274
EVFTA	2026	2026	0	EV-NK!H1274
EVFTA	2027	2027	0	EV-NK!I1274
UKVFTA	2022	2022	7,5	UKV!D1276
UKVFTA	2023	2023	5	UKV!E1276
UKVFTA	2024	2024	2,5	UKV!F1276
UKVFTA	2025	2025	0	UKV!G1276
UKVFTA	2026	2026	0	UKV!H1276
UKVFTA	2027	2027	0	UKV!I1276
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1274
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1274
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1274
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1274
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1274
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1274
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1274
RCEP A	2022	2022	13,5	RCEPT-A!D1277
RCEP A	2023	2023	12	RCEPT-A!E1277
RCEP A	2024	2024	10,5	RCEPT-A!F1277
RCEP A	2025	2025	9	RCEPT-A!G1277
RCEP A	2026	2026	7,5	RCEPT-A!H1277
RCEP A	2027	2027	6	RCEPT-A!I1277
RCEP B	2022	2022	13,5	B!D1277
RCEP B	2023	2023	12	B!E1277

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	10,5	B!F1277
RCEP B	2025	2025	9	B!G1277
RCEP B	2026	2026	7,5	B!H1277
RCEP B	2027	2027	6	B!I1277
RCEP C	2022	2022	13,5	C!D1277
RCEP C	2023	2023	12	C!E1277
RCEP C	2024	2024	10,5	C!F1277
RCEP C	2025	2025	9	C!G1277
RCEP C	2026	2026	7,5	C!H1277
RCEP C	2027	2027	6	C!I1277
RCEP D	2022	2022	13,6	D!D1277
RCEP D	2023	2023	12,3	D!E1277
RCEP D	2024	2024	10,9	D!F1277
RCEP D	2025	2025	9,5	D!G1277
RCEP D	2026	2026	8,2	D!H1277
RCEP D	2027	2027	6,8	D!I1277
RCEP E	2022	2022	13,5	E!D1278
RCEP E	2023	2023	12	E!E1278
RCEP E	2024	2024	10,5	E!F1278
RCEP E	2025	2025	9	E!G1278
RCEP E	2026	2026	7,5	E!H1278
RCEP E	2027	2027	6	E!I1278
RCEP F	2022	2022	13,5	F!D1277
RCEP F	2023	2023	12	F!E1277
RCEP F	2024	2024	10,5	F!F1277
RCEP F	2025	2025	9	F!G1277

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	7,5	F!H1277
RCEP F	2027	2027	6	F!I1277
VIFTA	2024	2024	12	VI!F1225
VIFTA	2025	2025	9	VI!G1225
VIFTA	2026	2026	6	VI!H1225
VIFTA	2027	2027	3	VI!I1225

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
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 0804.40.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 0804.40.00 was checked against BT2026 (cell BT2026!N1283), 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)
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.