Vietnam Tariff Intelligence

HS 0804.50.30 detail

HS code	0804.50.30
Description	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried / - Guavas, mangoes and mangosteens: / - - Mangosteens
Unit	kg
Generated	03/11/2026 16:18:27
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/08045030/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1289
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N1289
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1289
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(-KH, LA, MM, KR)	0% (except KH, LA, MM, 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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	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)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E1278
ATIGA	2022	2022	0	AT!E1279
ATIGA	2023	2023	0	AT!F1279
ATIGA	2024	2024	0	AT!G1279
ATIGA	2025	2025	0	AT!H1279
ATIGA	2026	2026	0	AT!I1279
ATIGA	2027	2027	0	AT!J1279
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1281
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1281
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1281

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1281
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1281
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1281
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1283
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1283
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1283
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1283
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1283
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1283
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1285
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1281
AIFTA	30/12/2022	2022	0	AI!F1281
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1281
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1281
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1281
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1281
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1281
VKFTA	2022	2022	0	VK!E1279
VKFTA	2023	2023	0	VK!F1279
VKFTA	2024	2024	0	VK!G1279
VKFTA	2025	2025	0	VK!H1279
VKFTA	2026	2026	0	VK!I1279
VKFTA	2027	2027	0	VK!J1279
VCFTA	2022	2022	5	VC!D1290
VCFTA	2023	2023	3	VC!E1290
VCFTA	2024	2024	0	VC!F1290

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1290
VCFTA	2026	2026	0	VC!H1290
VCFTA	2027	2027	0	VC!I1290
VN-EAEU	2022	2022	0	EAV!D1287
VN-EAEU	2023	2023	0	EAV!E1287
VN-EAEU	2024	2024	0	EAV!F1287
VN-EAEU	2025	2025	0	EAV!G1287
VN-EAEU	2026	2026	0	EAV!H1287
VN-EAEU	2027	2027	0	EAV!I1287
AHKFTA	2022	2022	15	AKH!D1297
AHKFTA	2023	2023	10	AKH!E1297
AHKFTA	2024	2024	10	AKH!F1297
AHKFTA	2025	2025	5	AKH!G1297
AHKFTA	2026	2026	5	AKH!H1297
AHKFTA	2027	2027	0	AKH!I1297
EVFTA	2022	2022	12,5	EV-NK!D1280
EVFTA	2023	2023	8,3	EV-NK!E1280
EVFTA	2024	2024	4,1	EV-NK!F1280
EVFTA	2025	2025	0	EV-NK!G1280
EVFTA	2026	2026	0	EV-NK!H1280
EVFTA	2027	2027	0	EV-NK!I1280
UKVFTA	2022	2022	12,5	UKV!D1282
UKVFTA	2023	2023	8,3	UKV!E1282
UKVFTA	2024	2024	4,1	UKV!F1282
UKVFTA	2025	2025	0	UKV!G1282
UKVFTA	2026	2026	0	UKV!H1282

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1282
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1280
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1280
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1280
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1280
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1280
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1280
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1280
RCEP A	2022	2022	22,5	RCEPT-A!D1283
RCEP A	2023	2023	20	RCEPT-A!E1283
RCEP A	2024	2024	17,5	RCEPT-A!F1283
RCEP A	2025	2025	15	RCEPT-A!G1283
RCEP A	2026	2026	12,5	RCEPT-A!H1283
RCEP A	2027	2027	10	RCEPT-A!I1283
RCEP B	2022	2022	22,5	B!D1283
RCEP B	2023	2023	20	B!E1283
RCEP B	2024	2024	17,5	B!F1283
RCEP B	2025	2025	15	B!G1283
RCEP B	2026	2026	12,5	B!H1283
RCEP B	2027	2027	10	B!I1283
RCEP C	2022	2022	22,5	C!D1283
RCEP C	2023	2023	20	C!E1283
RCEP C	2024	2024	17,5	C!F1283
RCEP C	2025	2025	15	C!G1283
RCEP C	2026	2026	12,5	C!H1283
RCEP C	2027	2027	10	C!I1283

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D1283
RCEP D	2023	2023	20,5	D!E1283
RCEP D	2024	2024	18,2	D!F1283
RCEP D	2025	2025	15,9	D!G1283
RCEP D	2026	2026	13,6	D!H1283
RCEP D	2027	2027	11,4	D!I1283
RCEP E	2022	2022	22,5	E!D1284
RCEP E	2023	2023	20	E!E1284
RCEP E	2024	2024	17,5	E!F1284
RCEP E	2025	2025	15	E!G1284
RCEP E	2026	2026	12,5	E!H1284
RCEP E	2027	2027	10	E!I1284
RCEP F	2022	2022	22,5	F!D1283
RCEP F	2023	2023	20	F!E1283
RCEP F	2024	2024	17,5	F!F1283
RCEP F	2025	2025	15	F!G1283
RCEP F	2026	2026	12,5	F!H1283
RCEP F	2027	2027	10	F!I1283
VIFTA	2024	2024	21.4	VI!F1231
VIFTA	2025	2025	17.9	VI!G1231
VIFTA	2026	2026	14.3	VI!H1231
VIFTA	2027	2027	10.7	VI!I1231

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0804.50 has 4 lines; 0804.50.30 is distinguished from its siblings by: Mangosteens.	0804.50.10 Guavas; 0804.50.21 Fresh; 0804.50.22 Dried	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 0804.50.30. 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 25% for 0804.50.30 was checked against BT2026 (cell BT2026!N1289), 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)
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.