Vietnam Tariff Intelligence

# HS 0805.40.00 detail

| | |
|---|---|
| **HS code** | 0805.40.00 |
| **Description** | Citrus fruit, fresh or dried / - Grapefruit and pomelos |
| **Unit** | kg |
| **Generated** | 05/11/2026 15:11:03 |
| **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/08054000/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1298 |
| Preferential (MFN) | 40 | 40% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1298 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1298 |
| 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 | 0% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/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 |
| 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 |
| ATIGA | 5 | 5% | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VCFTA | 16 | 16% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 20 | 20% | 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) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 21,8 | 21.8% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 22.9 | 22.9% | 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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/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!E1288 |
| ATIGA | 2022 | 2022 | 5 | AT!E1289 |
| ATIGA | 2023 | 2023 | 5 | AT!F1289 |
| ATIGA | 2024 | 2024 | 5 | AT!G1289 |
| ATIGA | 2025 | 2025 | 5 | AT!H1289 |
| ATIGA | 2026 | 2026 | 5 | AT!I1289 |
| ATIGA | 2027 | 2027 | 5 | AT!J1289 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E1291 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F1291 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G1291 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H1291 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I1291 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J1291 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E1293 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F1293 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G1293 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H1293 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I1293 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J1293 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F1295 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1291 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1291 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1291 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1291 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1291 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1291 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1291 |
| VKFTA | 2022 | 2022 | 0 | VK!E1289 |
| VKFTA | 2023 | 2023 | 0 | VK!F1289 |
| VKFTA | 2024 | 2024 | 0 | VK!G1289 |
| VKFTA | 2025 | 2025 | 0 | VK!H1289 |
| VKFTA | 2026 | 2026 | 0 | VK!I1289 |
| VKFTA | 2027 | 2027 | 0 | VK!J1289 |
| VCFTA | 2022 | 2022 | 32 | VC!D1300 |
| VCFTA | 2023 | 2023 | 32 | VC!E1300 |
| VCFTA | 2024 | 2024 | 16 | VC!F1300 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 16 | VC!G1300 |
| VCFTA | 2026 | 2026 | 16 | VC!H1300 |
| VCFTA | 2027 | 2027 | 16 | VC!I1300 |
| VN-EAEU | 2022 | 2022 | 10,9 | EAV!D1297 |
| VN-EAEU | 2023 | 2023 | 7,3 | EAV!E1297 |
| VN-EAEU | 2024 | 2024 | 3,6 | EAV!F1297 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G1297 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H1297 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I1297 |
| VNCU | 2022 | 2022 | 0 | VNCU!D252 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E252 |
| AHKFTA | 2022 | 2022 | * | AKH!D1307 |
| AHKFTA | 2023 | 2023 | * | AKH!E1307 |
| AHKFTA | 2024 | 2024 | * | AKH!F1307 |
| AHKFTA | 2025 | 2025 | * | AKH!G1307 |
| AHKFTA | 2026 | 2026 | * | AKH!H1307 |
| AHKFTA | 2027 | 2027 | * | AKH!I1307 |
| EVFTA | 2022 | 2022 | 20 | EV-NK!D1290 |
| EVFTA | 2023 | 2023 | 13,3 | EV-NK!E1290 |
| EVFTA | 2024 | 2024 | 6,6 | EV-NK!F1290 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G1290 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H1290 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I1290 |
| UKVFTA | 2022 | 2022 | 20 | UKV!D1292 |
| UKVFTA | 2023 | 2023 | 13,3 | UKV!E1292 |
| UKVFTA | 2024 | 2024 | 6,6 | UKV!F1292 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 0 | UKV!G1292 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H1292 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I1292 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D1290 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E1290 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F1290 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G1290 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H1290 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I1290 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J1290 |
| RCEP A | 2022 | 2022 | 36 | RCEPT-A!D1293 |
| RCEP A | 2023 | 2023 | 32 | RCEPT-A!E1293 |
| RCEP A | 2024 | 2024 | 28 | RCEPT-A!F1293 |
| RCEP A | 2025 | 2025 | 24 | RCEPT-A!G1293 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H1293 |
| RCEP A | 2027 | 2027 | 16 | RCEPT-A!I1293 |
| RCEP B | 2022 | 2022 | 36 | B!D1293 |
| RCEP B | 2023 | 2023 | 32 | B!E1293 |
| RCEP B | 2024 | 2024 | 28 | B!F1293 |
| RCEP B | 2025 | 2025 | 24 | B!G1293 |
| RCEP B | 2026 | 2026 | 20 | B!H1293 |
| RCEP B | 2027 | 2027 | 16 | B!I1293 |
| RCEP C | 2022 | 2022 | 36 | C!D1293 |
| RCEP C | 2023 | 2023 | 32 | C!E1293 |
| RCEP C | 2024 | 2024 | 28 | C!F1293 |
| RCEP C | 2025 | 2025 | 24 | C!G1293 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 20 | C!H1293 |
| RCEP C | 2027 | 2027 | 16 | C!I1293 |
| RCEP D | 2022 | 2022 | 36,4 | D!D1293 |
| RCEP D | 2023 | 2023 | 32,7 | D!E1293 |
| RCEP D | 2024 | 2024 | 29,1 | D!F1293 |
| RCEP D | 2025 | 2025 | 25,5 | D!G1293 |
| RCEP D | 2026 | 2026 | 21,8 | D!H1293 |
| RCEP D | 2027 | 2027 | 18,2 | D!I1293 |
| RCEP E | 2022 | 2022 | 36 | E!D1294 |
| RCEP E | 2023 | 2023 | 32 | E!E1294 |
| RCEP E | 2024 | 2024 | 28 | E!F1294 |
| RCEP E | 2025 | 2025 | 24 | E!G1294 |
| RCEP E | 2026 | 2026 | 20 | E!H1294 |
| RCEP E | 2027 | 2027 | 16 | E!I1294 |
| RCEP F | 2022 | 2022 | 36 | F!D1293 |
| RCEP F | 2023 | 2023 | 32 | F!E1293 |
| RCEP F | 2024 | 2024 | 28 | F!F1293 |
| RCEP F | 2025 | 2025 | 24 | F!G1293 |
| RCEP F | 2026 | 2026 | 20 | F!H1293 |
| RCEP F | 2027 | 2027 | 16 | F!I1293 |
| VIFTA | 2024 | 2024 | 34.3 | VI!F1240 |
| VIFTA | 2025 | 2025 | 28.6 | VI!G1240 |
| VIFTA | 2026 | 2026 | 22.9 | VI!H1240 |
| VIFTA | 2027 | 2027 | 17.1 | VI!I1240 |

## 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 0805.40.00. 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 40% for 0805.40.00 was checked against BT2026 (cell BT2026!N1298), 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.