Vietnam Tariff Intelligence

HS 0808.10.00 detail

HS code	0808.10.00
Description	Apples, pears and quinces, fresh / - Apples
Unit	kg
Generated	05/11/2026 19:40:07
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/08081000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1312
Preferential (MFN)	5	5%	73/2025/NĐ-CP	2025-03-31	BT2026!N1312
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1312
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	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!E1305
ATIGA	2022	2022	0	AT!E1306
ATIGA	2023	2023	0	AT!F1306
ATIGA	2024	2024	0	AT!G1306
ATIGA	2025	2025	0	AT!H1306
ATIGA	2026	2026	0	AT!I1306
ATIGA	2027	2027	0	AT!J1306
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1308
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1308
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1308

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1308
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1308
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1308
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1310
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1310
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1310
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1310
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1310
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1310
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1312
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1308
AIFTA	30/12/2022	2022	0	AI!F1308
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1308
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1308
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1308
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1308
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1308
VKFTA	2022	2022	0	VK!E1306
VKFTA	2023	2023	0	VK!F1306
VKFTA	2024	2024	0	VK!G1306
VKFTA	2025	2025	0	VK!H1306
VKFTA	2026	2026	0	VK!I1306
VKFTA	2027	2027	0	VK!J1306
VCFTA	2022	2022	8	VC!D1319
VCFTA	2023	2023	7	VC!E1319
VCFTA	2024	2024	6	VC!F1319

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G1319
VCFTA	2026	2026	3	VC!H1319
VCFTA	2027	2027	2	VC!I1319
VN-EAEU	2022	2022	0	EAV!D1316
VN-EAEU	2023	2023	0	EAV!E1316
VN-EAEU	2024	2024	0	EAV!F1316
VN-EAEU	2025	2025	0	EAV!G1316
VN-EAEU	2026	2026	0	EAV!H1316
VN-EAEU	2027	2027	0	EAV!I1316
AHKFTA	2022	2022	0	AKH!D1324
AHKFTA	2023	2023	0	AKH!E1324
AHKFTA	2024	2024	0	AKH!F1324
AHKFTA	2025	2025	0	AKH!G1324
AHKFTA	2026	2026	0	AKH!H1324
AHKFTA	2027	2027	0	AKH!I1324
EVFTA	2022	2022	2,5	EV-NK!D1307
EVFTA	2023	2023	0	EV-NK!E1307
EVFTA	2024	2024	0	EV-NK!F1307
EVFTA	2025	2025	0	EV-NK!G1307
EVFTA	2026	2026	0	EV-NK!H1307
EVFTA	2027	2027	0	EV-NK!I1307
UKVFTA	2022	2022	2,5	UKV!D1309
UKVFTA	2023	2023	0	UKV!E1309
UKVFTA	2024	2024	0	UKV!F1309
UKVFTA	2025	2025	0	UKV!G1309
UKVFTA	2026	2026	0	UKV!H1309

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1309
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1307
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1307
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1307
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1307
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1307
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1307
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1307
RCEP A	2022	2022	0	RCEPT-A!D1310
RCEP A	2023	2023	0	RCEPT-A!E1310
RCEP A	2024	2024	0	RCEPT-A!F1310
RCEP A	2025	2025	0	RCEPT-A!G1310
RCEP A	2026	2026	0	RCEPT-A!H1310
RCEP A	2027	2027	0	RCEPT-A!I1310
RCEP B	2022	2022	0	B!D1310
RCEP B	2023	2023	0	B!E1310
RCEP B	2024	2024	0	B!F1310
RCEP B	2025	2025	0	B!G1310
RCEP B	2026	2026	0	B!H1310
RCEP B	2027	2027	0	B!I1310
RCEP C	2022	2022	0	C!D1310
RCEP C	2023	2023	0	C!E1310
RCEP C	2024	2024	0	C!F1310
RCEP C	2025	2025	0	C!G1310
RCEP C	2026	2026	0	C!H1310
RCEP C	2027	2027	0	C!I1310

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1310
RCEP D	2023	2023	0	D!E1310
RCEP D	2024	2024	0	D!F1310
RCEP D	2025	2025	0	D!G1310
RCEP D	2026	2026	0	D!H1310
RCEP D	2027	2027	0	D!I1310
RCEP E	2022	2022	0	E!D1311
RCEP E	2023	2023	0	E!E1311
RCEP E	2024	2024	0	E!F1311
RCEP E	2025	2025	0	E!G1311
RCEP E	2026	2026	0	E!H1311
RCEP E	2027	2027	0	E!I1311
RCEP F	2022	2022	0	F!D1310
RCEP F	2023	2023	0	F!E1310
RCEP F	2024	2024	0	F!F1310
RCEP F	2025	2025	0	F!G1310
RCEP F	2026	2026	0	F!H1310
RCEP F	2027	2027	0	F!I1310
VIFTA	2024	2024	8	VI!F1254
VIFTA	2025	2025	6	VI!G1254
VIFTA	2026	2026	4	VI!H1254
VIFTA	2027	2027	2	VI!I1254

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 0808.10.00. 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 5% for 0808.10.00 was checked against BT2026 (cell BT2026!N1312), 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.