Vietnam Tariff Intelligence

HS 0812.90.10 detail

HS code	0812.90.10
Description	Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption / - Other: / - - Strawberries
Unit	kg
Generated	09/11/2026 03:18:58
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/08129010/

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!K1353
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1353
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1353
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(-LA)	0% (except LA)	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	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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1350
ATIGA	2022	2022	0	AT!E1351

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1351
ATIGA	2024	2024	0	AT!G1351
ATIGA	2025	2025	0	AT!H1351
ATIGA	2026	2026	0	AT!I1351
ATIGA	2027	2027	0	AT!J1351
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1353
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1353
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1353
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1353
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1353
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1353
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1355
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1355
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1355
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1355
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1355
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1355
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1357
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1353
AIFTA	30/12/2022	2022	0	AI!F1353
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1353
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1353
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1353
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1353
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1353
VKFTA	2022	2022	0	VK!E1351

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1351
VKFTA	2024	2024	0	VK!G1351
VKFTA	2025	2025	0	VK!H1351
VKFTA	2026	2026	0	VK!I1351
VKFTA	2027	2027	0	VK!J1351
VCFTA	2022	2022	6	VC!D1364
VCFTA	2023	2023	3	VC!E1364
VCFTA	2024	2024	0	VC!F1364
VCFTA	2025	2025	0	VC!G1364
VCFTA	2026	2026	0	VC!H1364
VCFTA	2027	2027	0	VC!I1364
VN-EAEU	2022	2022	8,2	EAV!D1361
VN-EAEU	2023	2023	5,5	EAV!E1361
VN-EAEU	2024	2024	2,7	EAV!F1361
VN-EAEU	2025	2025	0	EAV!G1361
VN-EAEU	2026	2026	0	EAV!H1361
VN-EAEU	2027	2027	0	EAV!I1361
VNCU	2022	2022	0	VNCU!D279
VNCU	2023 - 2027		0	VNCU!E279
AHKFTA	2022	2022	18	AKH!D1369
AHKFTA	2023	2023	12	AKH!E1369
AHKFTA	2024	2024	12	AKH!F1369
AHKFTA	2025	2025	6	AKH!G1369
AHKFTA	2026	2026	6	AKH!H1369
AHKFTA	2027	2027	0	AKH!I1369
EVFTA	2022	2022	15	EV-NK!D1352

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	10	EV-NK!E1352
EVFTA	2024	2024	5	EV-NK!F1352
EVFTA	2025	2025	0	EV-NK!G1352
EVFTA	2026	2026	0	EV-NK!H1352
EVFTA	2027	2027	0	EV-NK!I1352
UKVFTA	2022	2022	15	UKV!D1354
UKVFTA	2023	2023	10	UKV!E1354
UKVFTA	2024	2024	5	UKV!F1354
UKVFTA	2025	2025	0	UKV!G1354
UKVFTA	2026	2026	0	UKV!H1354
UKVFTA	2027	2027	0	UKV!I1354
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1352
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1352
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1352
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1352
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1352
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1352
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1352
RCEP A	2022	2022	27	RCEPT-A!D1355
RCEP A	2023	2023	24	RCEPT-A!E1355
RCEP A	2024	2024	21	RCEPT-A!F1355
RCEP A	2025	2025	18	RCEPT-A!G1355
RCEP A	2026	2026	15	RCEPT-A!H1355
RCEP A	2027	2027	12	RCEPT-A!I1355
RCEP B	2022	2022	27	B!D1355
RCEP B	2023	2023	24	B!E1355

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	21	B!F1355
RCEP B	2025	2025	18	B!G1355
RCEP B	2026	2026	15	B!H1355
RCEP B	2027	2027	12	B!I1355
RCEP C	2022	2022	27	C!D1355
RCEP C	2023	2023	24	C!E1355
RCEP C	2024	2024	21	C!F1355
RCEP C	2025	2025	18	C!G1355
RCEP C	2026	2026	15	C!H1355
RCEP C	2027	2027	12	C!I1355
RCEP D	2022	2022	27,3	D!D1355
RCEP D	2023	2023	24,5	D!E1355
RCEP D	2024	2024	21,8	D!F1355
RCEP D	2025	2025	19,1	D!G1355
RCEP D	2026	2026	16,4	D!H1355
RCEP D	2027	2027	13,6	D!I1355
RCEP E	2022	2022	27	E!D1356
RCEP E	2023	2023	24	E!E1356
RCEP E	2024	2024	21	E!F1356
RCEP E	2025	2025	18	E!G1356
RCEP E	2026	2026	15	E!H1356
RCEP E	2027	2027	12	E!I1356
RCEP F	2022	2022	27	F!D1355
RCEP F	2023	2023	24	F!E1355
RCEP F	2024	2024	21	F!F1355
RCEP F	2025	2025	18	F!G1355

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	15	F!H1355
RCEP F	2027	2027	12	F!I1355
VIFTA	2024	2024	25.7	VI!F1295
VIFTA	2025	2025	21.4	VI!G1295
VIFTA	2026	2026	17.1	VI!H1295
VIFTA	2027	2027	12.9	VI!I1295

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-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0812.90 has 2 lines; 0812.90.10 is distinguished from its siblings by: Strawberries.	0812.90.90 Other	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0812.90.10. 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 0812.90.10 was checked against BT2026 (cell BT2026!N1353), 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.