Vietnam Tariff Intelligence

HS 2005.99.90 detail

HS code	2005.99.90
Description	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 / - Other vegetables and mixtures of vegetables: / - - Other: / - - - Other
Unit	kg
Generated	08/11/2026 09:18:26
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/20059990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2525
Preferential (MFN)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N2525
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2525
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 (-MM)	0% (except MM)	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(-LA, MY)	0% (except LA, MY)	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	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16	16%	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)	16	16%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	16	16%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	16	16%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16	16%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	18.3	18.3%	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!E2516
ATIGA	2022	2022	0	AT!E2477
ATIGA	2023	2023	0	AT!F2477
ATIGA	2024	2024	0	AT!G2477
ATIGA	2025	2025	0	AT!H2477
ATIGA	2026	2026	0	AT!I2477
ATIGA	2027	2027	0	AT!J2477
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2515
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2515
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2515

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2515
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2515
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2515
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2517
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2517
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2517
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2517
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2517
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2517
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2519
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2483
AIFTA	30/12/2022	2022	0	AI!F2479
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2479
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2479
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2479
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2479
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2479
VKFTA	2022	2022	0	VK!E2479
VKFTA	2023	2023	0	VK!F2479
VKFTA	2024	2024	0	VK!G2479
VKFTA	2025	2025	0	VK!H2479
VKFTA	2026	2026	0	VK!I2479
VKFTA	2027	2027	0	VK!J2479
VCFTA	2022	2022	6	VC!D2526
VCFTA	2023	2023	3	VC!E2526
VCFTA	2024	2024	0	VC!F2526

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2526
VCFTA	2026	2026	0	VC!H2526
VCFTA	2027	2027	0	VC!I2526
VN-EAEU	2022	2022	0	EAV!D2523
VN-EAEU	2023	2023	0	EAV!E2523
VN-EAEU	2024	2024	0	EAV!F2523
VN-EAEU	2025	2025	0	EAV!G2523
VN-EAEU	2026	2026	0	EAV!H2523
VN-EAEU	2027	2027	0	EAV!I2523
AHKFTA	2022	2022	19	AKH!D2531
AHKFTA	2023	2023	13	AKH!E2531
AHKFTA	2024	2024	13	AKH!F2531
AHKFTA	2025	2025	6	AKH!G2531
AHKFTA	2026	2026	6	AKH!H2531
AHKFTA	2027	2027	0	AKH!I2531
EVFTA	2022	2022	16	EV-NK!D2502
EVFTA	2023	2023	10,6	EV-NK!E2502
EVFTA	2024	2024	5,3	EV-NK!F2502
EVFTA	2025	2025	0	EV-NK!G2502
EVFTA	2026	2026	0	EV-NK!H2502
EVFTA	2027	2027	0	EV-NK!I2502
UKVFTA	2022	2022	16	UKV!D2504
UKVFTA	2023	2023	10,6	UKV!E2504
UKVFTA	2024	2024	5,3	UKV!F2504
UKVFTA	2025	2025	0	UKV!G2504
UKVFTA	2026	2026	0	UKV!H2504

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2504
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D2498
CPTPP	(II)	2022 (DERIVED)	5,1	CPTPP!E2498
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2498
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2498
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2498
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2498
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2498
RCEP A	2022	2022	28,8	RCEPT-A!D2521
RCEP A	2023	2023	25,6	RCEPT-A!E2521
RCEP A	2024	2024	22,4	RCEPT-A!F2521
RCEP A	2025	2025	19,2	RCEPT-A!G2521
RCEP A	2026	2026	16	RCEPT-A!H2521
RCEP A	2027	2027	12,8	RCEPT-A!I2521
RCEP B	2022	2022	28,8	B!D2521
RCEP B	2023	2023	25,6	B!E2521
RCEP B	2024	2024	22,4	B!F2521
RCEP B	2025	2025	19,2	B!G2521
RCEP B	2026	2026	16	B!H2521
RCEP B	2027	2027	12,8	B!I2521
RCEP C	2022	2022	28,8	C!D2521
RCEP C	2023	2023	25,6	C!E2521
RCEP C	2024	2024	22,4	C!F2521
RCEP C	2025	2025	19,2	C!G2521
RCEP C	2026	2026	16	C!H2521
RCEP C	2027	2027	12,8	C!I2521

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	29,1	D!D2521
RCEP D	2023	2023	26,2	D!E2521
RCEP D	2024	2024	23,3	D!F2521
RCEP D	2025	2025	20,4	D!G2521
RCEP D	2026	2026	17,5	D!H2521
RCEP D	2027	2027	14,5	D!I2521
RCEP E	2022	2022	28,8	E!D2524
RCEP E	2023	2023	25,6	E!E2524
RCEP E	2024	2024	22,4	E!F2524
RCEP E	2025	2025	19,2	E!G2524
RCEP E	2026	2026	16	E!H2524
RCEP E	2027	2027	12,8	E!I2524
RCEP F	2022	2022	28,8	F!D2521
RCEP F	2023	2023	25,6	F!E2521
RCEP F	2024	2024	22,4	F!F2521
RCEP F	2025	2025	19,2	F!G2521
RCEP F	2026	2026	16	F!H2521
RCEP F	2027	2027	12,8	F!I2521
VIFTA	2024	2024	27.4	VI!F2350
VIFTA	2025	2025	22.9	VI!G2350
VIFTA	2026	2026	18.3	VI!H2350
VIFTA	2027	2027	13.7	VI!I2350

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2005.99 has 2 lines; 2005.99.90 is distinguished from its siblings by: Other.	2005.99.10 In airtight containers for retail sale	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 "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 2005.99.90. 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 32% for 2005.99.90 was checked against BT2026 (cell BT2026!N2525), 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)
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.