Vietnam Tariff Intelligence

HS 0805.50.10 detail

HS code	0805.50.10
Description	Citrus fruit, fresh or dried / - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia): / - - Lemons (Citrus limon, Citrus limonum)
Unit	kg
Generated	05/11/2026 21:48:56
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://www.vietnamtariff.com/hs-code/08055010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1300
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1300
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1300
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 (-LA)	0% (except LA)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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)	0% (except LA)	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-CAM	0	0%	Consolidated BT2026	2026	S	56/2026/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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1290

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	5	AT!E1291
ATIGA	2023	2023	5	AT!F1291
ATIGA	2024	2024	5	AT!G1291
ATIGA	2025	2025	5	AT!H1291
ATIGA	2026	2026	5	AT!I1291
ATIGA	2027	2027	5	AT!J1291
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1293
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1293
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1293
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1293
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1293
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1293
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1295
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1295
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1295
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1295
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1295
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1295
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1297
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1293
AIFTA	30/12/2022	2022	0	AI!F1293
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1293
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1293
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1293
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1293
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1293

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1291
VKFTA	2023	2023	0	VK!F1291
VKFTA	2024	2024	0	VK!G1291
VKFTA	2025	2025	0	VK!H1291
VKFTA	2026	2026	0	VK!I1291
VKFTA	2027	2027	0	VK!J1291
VCFTA	2022	2022	19	VC!D1302
VCFTA	2023	2023	17	VC!E1302
VCFTA	2024	2024	16	VC!F1302
VCFTA	2025	2025	16	VC!G1302
VCFTA	2026	2026	16	VC!H1302
VCFTA	2027	2027	16	VC!I1302
VN-EAEU	2022	2022	0	EAV!D1299
VN-EAEU	2023	2023	0	EAV!E1299
VN-EAEU	2024	2024	0	EAV!F1299
VN-EAEU	2025	2025	0	EAV!G1299
VN-EAEU	2026	2026	0	EAV!H1299
VN-EAEU	2027	2027	0	EAV!I1299
VNCU	2022	2022	0	VNCU!D254
VNCU	2023 - 2027		0	VNCU!E254
AHKFTA	2022	2022	20	AKH!D1309
AHKFTA	2023	2023	20	AKH!E1309
AHKFTA	2024	2024	20	AKH!F1309
AHKFTA	2025	2025	20	AKH!G1309
AHKFTA	2026	2026	20	AKH!H1309
AHKFTA	2027	2027	20	AKH!I1309

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	5	EV-NK!D1292
EVFTA	2023	2023	0	EV-NK!E1292
EVFTA	2024	2024	0	EV-NK!F1292
EVFTA	2025	2025	0	EV-NK!G1292
EVFTA	2026	2026	0	EV-NK!H1292
EVFTA	2027	2027	0	EV-NK!I1292
UKVFTA	2022	2022	5	UKV!D1294
UKVFTA	2023	2023	0	UKV!E1294
UKVFTA	2024	2024	0	UKV!F1294
UKVFTA	2025	2025	0	UKV!G1294
UKVFTA	2026	2026	0	UKV!H1294
UKVFTA	2027	2027	0	UKV!I1294
VN-CAM	2025	2025	0	VNCAM!D28
VN-CAM	2026	2026	0	VNCAM!E28
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1292
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1292
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1292
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1292
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1292
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1292
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1292
RCEP A	2022	2022	18	RCEPT-A!D1295
RCEP A	2023	2023	16	RCEPT-A!E1295
RCEP A	2024	2024	14	RCEPT-A!F1295
RCEP A	2025	2025	12	RCEPT-A!G1295
RCEP A	2026	2026	10	RCEPT-A!H1295

FTA	Period	Year	Source value	Source
RCEP A	2027	2027	8	RCEPT-A!I1295
RCEP B	2022	2022	18	B!D1295
RCEP B	2023	2023	16	B!E1295
RCEP B	2024	2024	14	B!F1295
RCEP B	2025	2025	12	B!G1295
RCEP B	2026	2026	10	B!H1295
RCEP B	2027	2027	8	B!I1295
RCEP C	2022	2022	18	C!D1295
RCEP C	2023	2023	16	C!E1295
RCEP C	2024	2024	14	C!F1295
RCEP C	2025	2025	12	C!G1295
RCEP C	2026	2026	10	C!H1295
RCEP C	2027	2027	8	C!I1295
RCEP D	2022	2022	18,2	D!D1295
RCEP D	2023	2023	16,4	D!E1295
RCEP D	2024	2024	14,5	D!F1295
RCEP D	2025	2025	12,7	D!G1295
RCEP D	2026	2026	10,9	D!H1295
RCEP D	2027	2027	9,1	D!I1295
RCEP E	2022	2022	18	E!D1296
RCEP E	2023	2023	16	E!E1296
RCEP E	2024	2024	14	E!F1296
RCEP E	2025	2025	12	E!G1296
RCEP E	2026	2026	10	E!H1296
RCEP E	2027	2027	8	E!I1296
RCEP F	2022	2022	18	F!D1295

FTA	Period	Year	Source value	Source
RCEP F	2023	2023	16	F!E1295
RCEP F	2024	2024	14	F!F1295
RCEP F	2025	2025	12	F!G1295
RCEP F	2026	2026	10	F!H1295
RCEP F	2027	2027	8	F!I1295
VIFTA	2024	2024	16	VI!F1242
VIFTA	2025	2025	12	VI!G1242
VIFTA	2026	2026	8	VI!H1242
VIFTA	2027	2027	4	VI!I1242

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0805.50 has 2 lines; 0805.50.10 is distinguished from its siblings by: Lemons (Citrus limon, Citrus limonum).	0805.50.20 Limes (Citrus aurantifolia, Citrus latifolia)	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 0805.50.10. 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 20% for 0805.50.10 was checked against BT2026 (cell BT2026!N1300), 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.