Vietnam Tariff Intelligence

HS 0805.90.00 detail

HS code	0805.90.00
Description	Citrus fruit, fresh or dried / - Other
Unit	kg
Generated	09/11/2026 22:49:25
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/08059000/

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!K1302
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N1302
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1302
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
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, KR)	0% (except LA, KR)	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
VN-CAM	0	0%	FTA schedule (period)	2026	S		Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	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 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
AANZFTA	32	32%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	32	32%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	22.9	22.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
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!E1292
ATIGA	2022	2022	5	AT!E1293
ATIGA	2023	2023	5	AT!F1293
ATIGA	2024	2024	5	AT!G1293
ATIGA	2025	2025	5	AT!H1293
ATIGA	2026	2026	5	AT!I1293
ATIGA	2027	2027	5	AT!J1293
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1295
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1295

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1295
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1295
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1295
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1295
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1297
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1297
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1297
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1297
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1297
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1297
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1299
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AANZ!H1295
AIFTA	30/12/2022	2022	0	AI!F1295
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1295
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1295
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1295
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1295
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1295
VKFTA	2022	2022	0	VK!E1293
VKFTA	2023	2023	0	VK!F1293
VKFTA	2024	2024	0	VK!G1293
VKFTA	2025	2025	0	VK!H1293
VKFTA	2026	2026	0	VK!I1293
VKFTA	2027	2027	0	VK!J1293
VCFTA	2022	2022	40	VC!D1304
VCFTA	2023	2023	40	VC!E1304

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	32	VC!F1304
VCFTA	2025	2025	32	VC!G1304
VCFTA	2026	2026	32	VC!H1304
VCFTA	2027	2027	32	VC!I1304
VN-EAEU	2022	2022	10,9	EAV!D1301
VN-EAEU	2023	2023	7,3	EAV!E1301
VN-EAEU	2024	2024	3,6	EAV!F1301
VN-EAEU	2025	2025	0	EAV!G1301
VN-EAEU	2026	2026	0	EAV!H1301
VN-EAEU	2027	2027	0	EAV!I1301
VNCU	2022	2022	0	VNCU!D256
VNCU	2023 - 2027		0	VNCU!E256
AHKFTA	2022	2022	*	AKH!D1311
AHKFTA	2023	2023	*	AKH!E1311
AHKFTA	2024	2024	*	AKH!F1311
AHKFTA	2025	2025	*	AKH!G1311
AHKFTA	2026	2026	*	AKH!H1311
AHKFTA	2027	2027	*	AKH!I1311
EVFTA	2022	2022	20	EV-NK!D1294
EVFTA	2023	2023	13,3	EV-NK!E1294
EVFTA	2024	2024	6,6	EV-NK!F1294
EVFTA	2025	2025	0	EV-NK!G1294
EVFTA	2026	2026	0	EV-NK!H1294
EVFTA	2027	2027	0	EV-NK!I1294
UKVFTA	2022	2022	20	UKV!D1296
UKVFTA	2023	2023	13,3	UKV!E1296

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	6,6	UKV!F1296
UKVFTA	2025	2025	0	UKV!G1296
UKVFTA	2026	2026	0	UKV!H1296
UKVFTA	2027	2027	0	UKV!I1296
VN-CAM	2025	2025	0	VNCAM!D30
VN-CAM	2026	2026	0	VNCAM!E30
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D1294
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E1294
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1294
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1294
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1294
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1294
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1294
RCEP A	2022	2022	36	RCEPT-A!D1297
RCEP A	2023	2023	32	RCEPT-A!E1297
RCEP A	2024	2024	28	RCEPT-A!F1297
RCEP A	2025	2025	24	RCEPT-A!G1297
RCEP A	2026	2026	20	RCEPT-A!H1297
RCEP A	2027	2027	16	RCEPT-A!I1297
RCEP B	2022	2022	36	B!D1297
RCEP B	2023	2023	32	B!E1297
RCEP B	2024	2024	28	B!F1297
RCEP B	2025	2025	24	B!G1297
RCEP B	2026	2026	20	B!H1297
RCEP B	2027	2027	16	B!I1297
RCEP C	2022	2022	36	C!D1297

FTA	Period	Year	Source value	Source
RCEP C	2023	2023	32	C!E1297
RCEP C	2024	2024	28	C!F1297
RCEP C	2025	2025	24	C!G1297
RCEP C	2026	2026	20	C!H1297
RCEP C	2027	2027	16	C!I1297
RCEP D	2022	2022	36,4	D!D1297
RCEP D	2023	2023	32,7	D!E1297
RCEP D	2024	2024	29,1	D!F1297
RCEP D	2025	2025	25,5	D!G1297
RCEP D	2026	2026	21,8	D!H1297
RCEP D	2027	2027	18,2	D!I1297
RCEP E	2022	2022	36	E!D1298
RCEP E	2023	2023	32	E!E1298
RCEP E	2024	2024	28	E!F1298
RCEP E	2025	2025	24	E!G1298
RCEP E	2026	2026	20	E!H1298
RCEP E	2027	2027	16	E!I1298
RCEP F	2022	2022	36	F!D1297
RCEP F	2023	2023	32	F!E1297
RCEP F	2024	2024	28	F!F1297
RCEP F	2025	2025	24	F!G1297
RCEP F	2026	2026	20	F!H1297
RCEP F	2027	2027	16	F!I1297
VIFTA	2024	2024	34.3	VI!F1244
VIFTA	2025	2025	28.6	VI!G1244
VIFTA	2026	2026	22.9	VI!H1244

FTA	Period	Year	Source value	Source
VIFTA	2027	2027	17.1	VI!I1244

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)		09/2024/TT-BYT-DM	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 0805.90.00. 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 0805.90.00 was checked against BT2026 (cell BT2026!N1302), 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)
Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)

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.