Vietnam Tariff Intelligence

HS 0805.40.00 detail

HS code	0805.40.00
Description	Citrus fruit, fresh or dried / - Grapefruit and pomelos
Unit	kg
Generated	18/11/2026 03:58:12
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/08054000/

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!K1298
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N1298
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1298
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
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	0%	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
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	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 B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
VIFTA	22.9	22.9%	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
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!E1288
ATIGA	2022	2022	5	AT!E1289
ATIGA	2023	2023	5	AT!F1289
ATIGA	2024	2024	5	AT!G1289
ATIGA	2025	2025	5	AT!H1289
ATIGA	2026	2026	5	AT!I1289
ATIGA	2027	2027	5	AT!J1289
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1291
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1291
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1291

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1291
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1291
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1291
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1293
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1293
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1293
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1293
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1293
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1293
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1295
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1291
AIFTA	30/12/2022	2022	0	AI!F1291
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1291
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1291
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1291
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1291
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1291
VKFTA	2022	2022	0	VK!E1289
VKFTA	2023	2023	0	VK!F1289
VKFTA	2024	2024	0	VK!G1289
VKFTA	2025	2025	0	VK!H1289
VKFTA	2026	2026	0	VK!I1289
VKFTA	2027	2027	0	VK!J1289
VCFTA	2022	2022	32	VC!D1300
VCFTA	2023	2023	32	VC!E1300
VCFTA	2024	2024	16	VC!F1300

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G1300
VCFTA	2026	2026	16	VC!H1300
VCFTA	2027	2027	16	VC!I1300
VN-EAEU	2022	2022	10,9	EAV!D1297
VN-EAEU	2023	2023	7,3	EAV!E1297
VN-EAEU	2024	2024	3,6	EAV!F1297
VN-EAEU	2025	2025	0	EAV!G1297
VN-EAEU	2026	2026	0	EAV!H1297
VN-EAEU	2027	2027	0	EAV!I1297
VNCU	2022	2022	0	VNCU!D252
VNCU	2023 - 2027		0	VNCU!E252
AHKFTA	2022	2022	*	AKH!D1307
AHKFTA	2023	2023	*	AKH!E1307
AHKFTA	2024	2024	*	AKH!F1307
AHKFTA	2025	2025	*	AKH!G1307
AHKFTA	2026	2026	*	AKH!H1307
AHKFTA	2027	2027	*	AKH!I1307
EVFTA	2022	2022	20	EV-NK!D1290
EVFTA	2023	2023	13,3	EV-NK!E1290
EVFTA	2024	2024	6,6	EV-NK!F1290
EVFTA	2025	2025	0	EV-NK!G1290
EVFTA	2026	2026	0	EV-NK!H1290
EVFTA	2027	2027	0	EV-NK!I1290
UKVFTA	2022	2022	20	UKV!D1292
UKVFTA	2023	2023	13,3	UKV!E1292
UKVFTA	2024	2024	6,6	UKV!F1292

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G1292
UKVFTA	2026	2026	0	UKV!H1292
UKVFTA	2027	2027	0	UKV!I1292
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1290
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1290
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1290
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1290
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1290
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1290
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1290
RCEP A	2022	2022	36	RCEPT-A!D1293
RCEP A	2023	2023	32	RCEPT-A!E1293
RCEP A	2024	2024	28	RCEPT-A!F1293
RCEP A	2025	2025	24	RCEPT-A!G1293
RCEP A	2026	2026	20	RCEPT-A!H1293
RCEP A	2027	2027	16	RCEPT-A!I1293
RCEP B	2022	2022	36	B!D1293
RCEP B	2023	2023	32	B!E1293
RCEP B	2024	2024	28	B!F1293
RCEP B	2025	2025	24	B!G1293
RCEP B	2026	2026	20	B!H1293
RCEP B	2027	2027	16	B!I1293
RCEP C	2022	2022	36	C!D1293
RCEP C	2023	2023	32	C!E1293
RCEP C	2024	2024	28	C!F1293
RCEP C	2025	2025	24	C!G1293

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	20	C!H1293
RCEP C	2027	2027	16	C!I1293
RCEP D	2022	2022	36,4	D!D1293
RCEP D	2023	2023	32,7	D!E1293
RCEP D	2024	2024	29,1	D!F1293
RCEP D	2025	2025	25,5	D!G1293
RCEP D	2026	2026	21,8	D!H1293
RCEP D	2027	2027	18,2	D!I1293
RCEP E	2022	2022	36	E!D1294
RCEP E	2023	2023	32	E!E1294
RCEP E	2024	2024	28	E!F1294
RCEP E	2025	2025	24	E!G1294
RCEP E	2026	2026	20	E!H1294
RCEP E	2027	2027	16	E!I1294
RCEP F	2022	2022	36	F!D1293
RCEP F	2023	2023	32	F!E1293
RCEP F	2024	2024	28	F!F1293
RCEP F	2025	2025	24	F!G1293
RCEP F	2026	2026	20	F!H1293
RCEP F	2027	2027	16	F!I1293
VIFTA	2024	2024	34.3	VI!F1240
VIFTA	2025	2025	28.6	VI!G1240
VIFTA	2026	2026	22.9	VI!H1240
VIFTA	2027	2027	17.1	VI!I1240

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 0805.40.00. 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 0805.40.00 was checked against BT2026 (cell BT2026!N1298), 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.