Vietnam Tariff Intelligence

HS 2005.20.91 detail

HS code	2005.20.91
Description	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 / - Potatoes: / - - Other: / - - - In airtight containers for retail sale
Unit	kg
Generated	11/11/2026 10:37:17
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/20052091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2510
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2510
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2510
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 (-KH, MM)	0% (except KH, 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)	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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	17,5	17.5%	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)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E2501
ATIGA	2022	2022	0	AT!E2462
ATIGA	2023	2023	0	AT!F2462
ATIGA	2024	2024	0	AT!G2462
ATIGA	2025	2025	0	AT!H2462
ATIGA	2026	2026	0	AT!I2462
ATIGA	2027	2027	0	AT!J2462
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2500
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2500
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2500

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2500
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2500
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2500
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2502
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2502
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2502
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2502
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2502
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2502
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2504
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2468
AIFTA	30/12/2022	2022	0	AI!F2464
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2464
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2464
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2464
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2464
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2464
VKFTA	2022	2022	0	VK!E2464
VKFTA	2023	2023	0	VK!F2464
VKFTA	2024	2024	0	VK!G2464
VKFTA	2025	2025	0	VK!H2464
VKFTA	2026	2026	0	VK!I2464
VKFTA	2027	2027	0	VK!J2464
VCFTA	2022	2022	11	VC!D2511
VCFTA	2023	2023	9	VC!E2511
VCFTA	2024	2024	7	VC!F2511

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G2511
VCFTA	2026	2026	2	VC!H2511
VCFTA	2027	2027	0	VC!I2511
VN-EAEU	2022	2022	*	EAV!D2508
VN-EAEU	2023	2023	*	EAV!E2508
VN-EAEU	2024	2024	*	EAV!F2508
VN-EAEU	2025	2025	*	EAV!G2508
VN-EAEU	2026	2026	*	EAV!H2508
VN-EAEU	2027	2027	*	EAV!I2508
AHKFTA	2022	2022	21	AKH!D2516
AHKFTA	2023	2023	14	AKH!E2516
AHKFTA	2024	2024	14	AKH!F2516
AHKFTA	2025	2025	7	AKH!G2516
AHKFTA	2026	2026	7	AKH!H2516
AHKFTA	2027	2027	0	AKH!I2516
EVFTA	2022	2022	21,8	EV-NK!D2487
EVFTA	2023	2023	17,5	EV-NK!E2487
EVFTA	2024	2024	13,1	EV-NK!F2487
EVFTA	2025	2025	8,7	EV-NK!G2487
EVFTA	2026	2026	4,3	EV-NK!H2487
EVFTA	2027	2027	0	EV-NK!I2487
UKVFTA	2022	2022	21,8	UKV!D2489
UKVFTA	2023	2023	17,5	UKV!E2489
UKVFTA	2024	2024	13,1	UKV!F2489
UKVFTA	2025	2025	8,7	UKV!G2489
UKVFTA	2026	2026	4,3	UKV!H2489

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2489
CPTPP	(I)	2021 (DERIVED)	6,8	CPTPP!D2483
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2483
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2483
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2483
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2483
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2483
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2483
RCEP A	2022	2022	31,5	RCEPT-A!D2506
RCEP A	2023	2023	28	RCEPT-A!E2506
RCEP A	2024	2024	24,5	RCEPT-A!F2506
RCEP A	2025	2025	21	RCEPT-A!G2506
RCEP A	2026	2026	17,5	RCEPT-A!H2506
RCEP A	2027	2027	14	RCEPT-A!I2506
RCEP B	2022	2022	31,5	B!D2506
RCEP B	2023	2023	28	B!E2506
RCEP B	2024	2024	24,5	B!F2506
RCEP B	2025	2025	21	B!G2506
RCEP B	2026	2026	17,5	B!H2506
RCEP B	2027	2027	14	B!I2506
RCEP C	2022	2022	31,5	C!D2506
RCEP C	2023	2023	28	C!E2506
RCEP C	2024	2024	24,5	C!F2506
RCEP C	2025	2025	21	C!G2506
RCEP C	2026	2026	17,5	C!H2506
RCEP C	2027	2027	14	C!I2506

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	31,8	D!D2506
RCEP D	2023	2023	28,6	D!E2506
RCEP D	2024	2024	25,5	D!F2506
RCEP D	2025	2025	22,3	D!G2506
RCEP D	2026	2026	19,1	D!H2506
RCEP D	2027	2027	15,9	D!I2506
RCEP E	2022	2022	31,5	E!D2509
RCEP E	2023	2023	28	E!E2509
RCEP E	2024	2024	24,5	E!F2509
RCEP E	2025	2025	21	E!G2509
RCEP E	2026	2026	17,5	E!H2509
RCEP E	2027	2027	14	E!I2509
RCEP F	2022	2022	31,5	F!D2506
RCEP F	2023	2023	28	F!E2506
RCEP F	2024	2024	24,5	F!F2506
RCEP F	2025	2025	21	F!G2506
RCEP F	2026	2026	17,5	F!H2506
RCEP F	2027	2027	14	F!I2506
VIFTA	2024	2024	35	VI!F2335
VIFTA	2025	2025	35	VI!G2335
VIFTA	2026	2026	35	VI!H2335
VIFTA	2027	2027	35	VI!I2335

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2005.20 has 4 lines; 2005.20.91 is distinguished from its siblings by: In airtight containers for retail sale.	2005.20.11 In airtight containers for retail sale; 2005.20.19 Other; 2005.20.99 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 "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 2005.20.91. 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 35% for 2005.20.91 was checked against BT2026 (cell BT2026!N2510), 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)

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.