Vietnam Tariff Intelligence

# Détail du SH 2008.60.10

| | |
|---|---|
| **Code SH** | 2008.60.10 |
| **Description** | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included / - Cherries: / - - Containing added sugar or other sweetening matter or spirit |
| **Unité** | kg |
| **Généré le** | 31/10/2026 13:49:22 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/20086010/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2556 |
| Préférentiel (NPF) | 40 | 40% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2556 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2556 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-MM) | 0% (sauf MM) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-LA) | 0% (sauf LA) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| VNCU | 0 | 0% | Tarif consolidé BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| EVFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 8 | 8% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe A) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 21,8 | 21,8% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 40 | 40% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2550 |
| ATIGA | 2022 | 2022 | 0 | AT!E2511 |
| ATIGA | 2023 | 2023 | 0 | AT!F2511 |
| ATIGA | 2024 | 2024 | 0 | AT!G2511 |
| ATIGA | 2025 | 2025 | 0 | AT!H2511 |
| ATIGA | 2026 | 2026 | 0 | AT!I2511 |
| ATIGA | 2027 | 2027 | 0 | AT!J2511 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2549 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2549 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2549 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2549 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2549 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2549 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2551 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2551 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2551 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2551 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2551 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2551 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2553 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2517 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2513 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2513 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2513 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2513 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2513 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2513 |
| VKFTA | 2022 | 2022 | 0 | VK!E2513 |
| VKFTA | 2023 | 2023 | 0 | VK!F2513 |
| VKFTA | 2024 | 2024 | 0 | VK!G2513 |
| VKFTA | 2025 | 2025 | 0 | VK!H2513 |
| VKFTA | 2026 | 2026 | 0 | VK!I2513 |
| VKFTA | 2027 | 2027 | 0 | VK!J2513 |
| VCFTA | 2022 | 2022 | 7 | VC!D2560 |
| VCFTA | 2023 | 2023 | 4 | VC!E2560 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F2560 |
| VCFTA | 2025 | 2025 | 0 | VC!G2560 |
| VCFTA | 2026 | 2026 | 0 | VC!H2560 |
| VCFTA | 2027 | 2027 | 0 | VC!I2560 |
| VN-EAEU | 2022 | 2022 | 10,9 | EAV!D2557 |
| VN-EAEU | 2023 | 2023 | 7,3 | EAV!E2557 |
| VN-EAEU | 2024 | 2024 | 3,6 | EAV!F2557 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2557 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2557 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2557 |
| VNCU | 2022 | 2022 | 0 | VNCU!D383 |
| VNCU | 2023 - 2027 |  | 0 | VNCU!E383 |
| AHKFTA | 2022 | 2022 | 24 | AKH!D2565 |
| AHKFTA | 2023 | 2023 | 16 | AKH!E2565 |
| AHKFTA | 2024 | 2024 | 16 | AKH!F2565 |
| AHKFTA | 2025 | 2025 | 8 | AKH!G2565 |
| AHKFTA | 2026 | 2026 | 8 | AKH!H2565 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2565 |
| EVFTA | 2022 | 2022 | 25 | EV-NK!D2536 |
| EVFTA | 2023 | 2023 | 20 | EV-NK!E2536 |
| EVFTA | 2024 | 2024 | 15 | EV-NK!F2536 |
| EVFTA | 2025 | 2025 | 10 | EV-NK!G2536 |
| EVFTA | 2026 | 2026 | 5 | EV-NK!H2536 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2536 |
| UKVFTA | 2022 | 2022 | 25 | UKV!D2538 |
| UKVFTA | 2023 | 2023 | 20 | UKV!E2538 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 15 | UKV!F2538 |
| UKVFTA | 2025 | 2025 | 10 | UKV!G2538 |
| UKVFTA | 2026 | 2026 | 5 | UKV!H2538 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2538 |
| CPTPP | (I) | 2021 (DERIVED) | 13,3 | CPTPP!D2532 |
| CPTPP | (II) | 2022 (DERIVED) | 6,6 | CPTPP!E2532 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2532 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2532 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2532 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2532 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2532 |
| RCEP A | 2022 | 2022 | 36 | RCEPT-A!D2555 |
| RCEP A | 2023 | 2023 | 32 | RCEPT-A!E2555 |
| RCEP A | 2024 | 2024 | 28 | RCEPT-A!F2555 |
| RCEP A | 2025 | 2025 | 24 | RCEPT-A!G2555 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H2555 |
| RCEP A | 2027 | 2027 | 16 | RCEPT-A!I2555 |
| RCEP B | 2022 | 2022 | 36 | B!D2555 |
| RCEP B | 2023 | 2023 | 32 | B!E2555 |
| RCEP B | 2024 | 2024 | 28 | B!F2555 |
| RCEP B | 2025 | 2025 | 24 | B!G2555 |
| RCEP B | 2026 | 2026 | 20 | B!H2555 |
| RCEP B | 2027 | 2027 | 16 | B!I2555 |
| RCEP C | 2022 | 2022 | 36 | C!D2555 |
| RCEP C | 2023 | 2023 | 32 | C!E2555 |
| RCEP C | 2024 | 2024 | 28 | C!F2555 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | 24 | C!G2555 |
| RCEP C | 2026 | 2026 | 20 | C!H2555 |
| RCEP C | 2027 | 2027 | 16 | C!I2555 |
| RCEP D | 2022 | 2022 | 36,4 | D!D2555 |
| RCEP D | 2023 | 2023 | 32,7 | D!E2555 |
| RCEP D | 2024 | 2024 | 29,1 | D!F2555 |
| RCEP D | 2025 | 2025 | 25,5 | D!G2555 |
| RCEP D | 2026 | 2026 | 21,8 | D!H2555 |
| RCEP D | 2027 | 2027 | 18,2 | D!I2555 |
| RCEP E | 2022 | 2022 | 36 | E!D2558 |
| RCEP E | 2023 | 2023 | 32 | E!E2558 |
| RCEP E | 2024 | 2024 | 28 | E!F2558 |
| RCEP E | 2025 | 2025 | 24 | E!G2558 |
| RCEP E | 2026 | 2026 | 20 | E!H2558 |
| RCEP E | 2027 | 2027 | 16 | E!I2558 |
| RCEP F | 2022 | 2022 | 36 | F!D2555 |
| RCEP F | 2023 | 2023 | 32 | F!E2555 |
| RCEP F | 2024 | 2024 | 28 | F!F2555 |
| RCEP F | 2025 | 2025 | 24 | F!G2555 |
| RCEP F | 2026 | 2026 | 20 | F!H2555 |
| RCEP F | 2027 | 2027 | 16 | F!I2555 |
| VIFTA | 2024 | 2024 | 40 | VI!F2381 |
| VIFTA | 2025 | 2025 | 40 | VI!G2381 |
| VIFTA | 2026 | 2026 | 40 | VI!H2381 |
| VIFTA | 2027 | 2027 | 40 | VI!I2381 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2008.60 has 2 lines; 2008.60.10 is distinguished from its siblings by: Containing added sugar or other sweetening matter or spirit. | 2008.60.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2008.60.10. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 40% for 2008.60.10 was checked against BT2026 (cell BT2026!N2556), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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 ) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.