Vietnam Tariff Intelligence

HS 0704.20.00 detail

HS code	0704.20.00
Description	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled / - Brussels sprouts
Unit	kg
Generated	12/11/2026 09:09:29
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://vietnamtariff.com/hs-code/07042000/

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!K1056
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1056
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1056
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
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E1039
ATIGA	2022	2022	0	AT!E1040
ATIGA	2023	2023	0	AT!F1040
ATIGA	2024	2024	0	AT!G1040
ATIGA	2025	2025	0	AT!H1040
ATIGA	2026	2026	0	AT!I1040
ATIGA	2027	2027	0	AT!J1040
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1042
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1042
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1042

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1042
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1042
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1042
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1044
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1044
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1044
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1044
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1044
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1044
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1046
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1041
AIFTA	30/12/2022	2022	0	AI!F1042
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1042
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1042
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1042
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1042
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1042
VKFTA	2022	2022	0	VK!E1040
VKFTA	2023	2023	0	VK!F1040
VKFTA	2024	2024	0	VK!G1040
VKFTA	2025	2025	0	VK!H1040
VKFTA	2026	2026	0	VK!I1040
VKFTA	2027	2027	0	VK!J1040
VCFTA	2022	2022	4	VC!D1051
VCFTA	2023	2023	2	VC!E1051
VCFTA	2024	2024	0	VC!F1051

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1051
VCFTA	2026	2026	0	VC!H1051
VCFTA	2027	2027	0	VC!I1051
VN-EAEU	2022	2022	0	EAV!D1048
VN-EAEU	2023	2023	0	EAV!E1048
VN-EAEU	2024	2024	0	EAV!F1048
VN-EAEU	2025	2025	0	EAV!G1048
VN-EAEU	2026	2026	0	EAV!H1048
VN-EAEU	2027	2027	0	EAV!I1048
AHKFTA	2022	2022	12	AKH!D1058
AHKFTA	2023	2023	8	AKH!E1058
AHKFTA	2024	2024	8	AKH!F1058
AHKFTA	2025	2025	4	AKH!G1058
AHKFTA	2026	2026	4	AKH!H1058
AHKFTA	2027	2027	0	AKH!I1058
EVFTA	2022	2022	10	EV-NK!D1041
EVFTA	2023	2023	6,6	EV-NK!E1041
EVFTA	2024	2024	3,3	EV-NK!F1041
EVFTA	2025	2025	0	EV-NK!G1041
EVFTA	2026	2026	0	EV-NK!H1041
EVFTA	2027	2027	0	EV-NK!I1041
UKVFTA	2022	2022	10	UKV!D1043
UKVFTA	2023	2023	6,6	UKV!E1043
UKVFTA	2024	2024	3,3	UKV!F1043
UKVFTA	2025	2025	0	UKV!G1043
UKVFTA	2026	2026	0	UKV!H1043

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1043
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1041
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1041
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1041
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1041
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1041
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1041
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1041
RCEP A	2022	2022	0	RCEPT-A!D1044
RCEP A	2023	2023	0	RCEPT-A!E1044
RCEP A	2024	2024	0	RCEPT-A!F1044
RCEP A	2025	2025	0	RCEPT-A!G1044
RCEP A	2026	2026	0	RCEPT-A!H1044
RCEP A	2027	2027	0	RCEPT-A!I1044
RCEP B	2022	2022	0	B!D1044
RCEP B	2023	2023	0	B!E1044
RCEP B	2024	2024	0	B!F1044
RCEP B	2025	2025	0	B!G1044
RCEP B	2026	2026	0	B!H1044
RCEP B	2027	2027	0	B!I1044
RCEP C	2022	2022	0	C!D1044
RCEP C	2023	2023	0	C!E1044
RCEP C	2024	2024	0	C!F1044
RCEP C	2025	2025	0	C!G1044
RCEP C	2026	2026	0	C!H1044
RCEP C	2027	2027	0	C!I1044

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1044
RCEP D	2023	2023	0	D!E1044
RCEP D	2024	2024	0	D!F1044
RCEP D	2025	2025	0	D!G1044
RCEP D	2026	2026	0	D!H1044
RCEP D	2027	2027	0	D!I1044
RCEP E	2022	2022	0	E!D1045
RCEP E	2023	2023	0	E!E1045
RCEP E	2024	2024	0	E!F1045
RCEP E	2025	2025	0	E!G1045
RCEP E	2026	2026	0	E!H1045
RCEP E	2027	2027	0	E!I1045
RCEP F	2022	2022	0	F!D1044
RCEP F	2023	2023	0	F!E1044
RCEP F	2024	2024	0	F!F1044
RCEP F	2025	2025	0	F!G1044
RCEP F	2026	2026	0	F!H1044
RCEP F	2027	2027	0	F!I1044
VIFTA	2024	2024	*	VI!F1005
VIFTA	2025	2025	*	VI!G1005
VIFTA	2026	2026	*	VI!H1005
VIFTA	2027	2027	*	VI!I1005

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
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 0704.20.00. 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 20% for 0704.20.00 was checked against BT2026 (cell BT2026!N1056), 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)
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.