Vietnam Tariff Intelligence

HS 0708.20.90 detail

HS code	0708.20.90
Description	Leguminous vegetables, shelled or unshelled, fresh or chilled / - Beans (Vigna spp., Phaseolus spp.): / - - Other
Unit	kg
Generated	02/11/2026 21:17:27
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/07082090/

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!K1080
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1080
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1080
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
ACFTA	0	0%	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(-KH, LA, MY, PH)	0% (except KH, LA, MY, PH)	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
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
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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E1067
ATIGA	2022	2022	0	AT!E1068
ATIGA	2023	2023	0	AT!F1068
ATIGA	2024	2024	0	AT!G1068
ATIGA	2025	2025	0	AT!H1068
ATIGA	2026	2026	0	AT!I1068
ATIGA	2027	2027	0	AT!J1068
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1070
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1070
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1070
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1070
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1070

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1070
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1072
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1072
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1072
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1072
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1072
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1072
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1074
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1069
AIFTA	30/12/2022	2022	0	AI!F1070
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1070
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1070
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1070
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1070
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1070
VKFTA	2022	2022	0	VK!E1068
VKFTA	2023	2023	0	VK!F1068
VKFTA	2024	2024	0	VK!G1068
VKFTA	2025	2025	0	VK!H1068
VKFTA	2026	2026	0	VK!I1068
VKFTA	2027	2027	0	VK!J1068
VCFTA	2022	2022	4	VC!D1079
VCFTA	2023	2023	2	VC!E1079
VCFTA	2024	2024	0	VC!F1079
VCFTA	2025	2025	0	VC!G1079
VCFTA	2026	2026	0	VC!H1079

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I1079
VN-EAEU	2022	2022	0	EAV!D1076
VN-EAEU	2023	2023	0	EAV!E1076
VN-EAEU	2024	2024	0	EAV!F1076
VN-EAEU	2025	2025	0	EAV!G1076
VN-EAEU	2026	2026	0	EAV!H1076
VN-EAEU	2027	2027	0	EAV!I1076
AHKFTA	2022	2022	12	AKH!D1086
AHKFTA	2023	2023	8	AKH!E1086
AHKFTA	2024	2024	8	AKH!F1086
AHKFTA	2025	2025	4	AKH!G1086
AHKFTA	2026	2026	4	AKH!H1086
AHKFTA	2027	2027	0	AKH!I1086
EVFTA	2022	2022	10	EV-NK!D1069
EVFTA	2023	2023	6,6	EV-NK!E1069
EVFTA	2024	2024	3,3	EV-NK!F1069
EVFTA	2025	2025	0	EV-NK!G1069
EVFTA	2026	2026	0	EV-NK!H1069
EVFTA	2027	2027	0	EV-NK!I1069
UKVFTA	2022	2022	10	UKV!D1071
UKVFTA	2023	2023	6,6	UKV!E1071
UKVFTA	2024	2024	3,3	UKV!F1071
UKVFTA	2025	2025	0	UKV!G1071
UKVFTA	2026	2026	0	UKV!H1071
UKVFTA	2027	2027	0	UKV!I1071
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1069

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1069
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1069
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1069
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1069
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1069
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1069
RCEP A	2022	2022	18	RCEPT-A!D1072
RCEP A	2023	2023	16	RCEPT-A!E1072
RCEP A	2024	2024	14	RCEPT-A!F1072
RCEP A	2025	2025	12	RCEPT-A!G1072
RCEP A	2026	2026	10	RCEPT-A!H1072
RCEP A	2027	2027	8	RCEPT-A!I1072
RCEP B	2022	2022	18	B!D1072
RCEP B	2023	2023	16	B!E1072
RCEP B	2024	2024	14	B!F1072
RCEP B	2025	2025	12	B!G1072
RCEP B	2026	2026	10	B!H1072
RCEP B	2027	2027	8	B!I1072
RCEP C	2022	2022	18	C!D1072
RCEP C	2023	2023	16	C!E1072
RCEP C	2024	2024	14	C!F1072
RCEP C	2025	2025	12	C!G1072
RCEP C	2026	2026	10	C!H1072
RCEP C	2027	2027	8	C!I1072
RCEP D	2022	2022	18,2	D!D1072
RCEP D	2023	2023	16,4	D!E1072

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	14,5	D!F1072
RCEP D	2025	2025	12,7	D!G1072
RCEP D	2026	2026	10,9	D!H1072
RCEP D	2027	2027	9,1	D!I1072
RCEP E	2022	2022	18	E!D1073
RCEP E	2023	2023	16	E!E1073
RCEP E	2024	2024	14	E!F1073
RCEP E	2025	2025	12	E!G1073
RCEP E	2026	2026	10	E!H1073
RCEP E	2027	2027	8	E!I1073
RCEP F	2022	2022	18	F!D1072
RCEP F	2023	2023	16	F!E1072
RCEP F	2024	2024	14	F!F1072
RCEP F	2025	2025	12	F!G1072
RCEP F	2026	2026	10	F!H1072
RCEP F	2027	2027	8	F!I1072
VIFTA	2024	2024	*	VI!F1029
VIFTA	2025	2025	*	VI!G1029
VIFTA	2026	2026	*	VI!H1029
VIFTA	2027	2027	*	VI!I1029

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

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0708.20 has 3 lines; 0708.20.90 is distinguished from its siblings by: Other.	0708.20.10 French beans; 0708.20 Long beans	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 "*/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 0708.20.90. 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 0708.20.90 was checked against BT2026 (cell BT2026!N1080), 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.