Vietnam Tariff Intelligence

HS 0709.40.00 detail

HS code	0709.40.00
Description	Other vegetables, fresh or chilled / - Celery other than celeriac
Unit	kg
Generated	05/11/2026 00:06:08
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/07094000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1085
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1085
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1085
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(-PH)	0% (except 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
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	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1073
ATIGA	2022	2022	0	AT!E1074
ATIGA	2023	2023	0	AT!F1074
ATIGA	2024	2024	0	AT!G1074
ATIGA	2025	2025	0	AT!H1074
ATIGA	2026	2026	0	AT!I1074
ATIGA	2027	2027	0	AT!J1074
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1076
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1076
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1076

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1076
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1076
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1076
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1078
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1078
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1078
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1078
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1078
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1078
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1080
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1075
AIFTA	30/12/2022	2022	0	AI!F1076
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1076
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1076
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1076
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1076
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1076
VKFTA	2022	2022	0	VK!E1074
VKFTA	2023	2023	0	VK!F1074
VKFTA	2024	2024	0	VK!G1074
VKFTA	2025	2025	0	VK!H1074
VKFTA	2026	2026	0	VK!I1074
VKFTA	2027	2027	0	VK!J1074
VCFTA	2022	2022	3	VC!D1085
VCFTA	2023	2023	1	VC!E1085
VCFTA	2024	2024	0	VC!F1085

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1085
VCFTA	2026	2026	0	VC!H1085
VCFTA	2027	2027	0	VC!I1085
VN-EAEU	2022	2022	0	EAV!D1082
VN-EAEU	2023	2023	0	EAV!E1082
VN-EAEU	2024	2024	0	EAV!F1082
VN-EAEU	2025	2025	0	EAV!G1082
VN-EAEU	2026	2026	0	EAV!H1082
VN-EAEU	2027	2027	0	EAV!I1082
AHKFTA	2022	2022	9	AKH!D1092
AHKFTA	2023	2023	6	AKH!E1092
AHKFTA	2024	2024	6	AKH!F1092
AHKFTA	2025	2025	3	AKH!G1092
AHKFTA	2026	2026	3	AKH!H1092
AHKFTA	2027	2027	0	AKH!I1092
EVFTA	2022	2022	7,5	EV-NK!D1075
EVFTA	2023	2023	5	EV-NK!E1075
EVFTA	2024	2024	2,5	EV-NK!F1075
EVFTA	2025	2025	0	EV-NK!G1075
EVFTA	2026	2026	0	EV-NK!H1075
EVFTA	2027	2027	0	EV-NK!I1075
UKVFTA	2022	2022	7,5	UKV!D1077
UKVFTA	2023	2023	5	UKV!E1077
UKVFTA	2024	2024	2,5	UKV!F1077
UKVFTA	2025	2025	0	UKV!G1077
UKVFTA	2026	2026	0	UKV!H1077

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1077
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1075
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1075
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1075
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1075
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1075
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1075
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1075
RCEP A	2022	2022	0	RCEPT-A!D1078
RCEP A	2023	2023	0	RCEPT-A!E1078
RCEP A	2024	2024	0	RCEPT-A!F1078
RCEP A	2025	2025	0	RCEPT-A!G1078
RCEP A	2026	2026	0	RCEPT-A!H1078
RCEP A	2027	2027	0	RCEPT-A!I1078
RCEP B	2022	2022	0	B!D1078
RCEP B	2023	2023	0	B!E1078
RCEP B	2024	2024	0	B!F1078
RCEP B	2025	2025	0	B!G1078
RCEP B	2026	2026	0	B!H1078
RCEP B	2027	2027	0	B!I1078
RCEP C	2022	2022	0	C!D1078
RCEP C	2023	2023	0	C!E1078
RCEP C	2024	2024	0	C!F1078
RCEP C	2025	2025	0	C!G1078
RCEP C	2026	2026	0	C!H1078
RCEP C	2027	2027	0	C!I1078

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1078
RCEP D	2023	2023	0	D!E1078
RCEP D	2024	2024	0	D!F1078
RCEP D	2025	2025	0	D!G1078
RCEP D	2026	2026	0	D!H1078
RCEP D	2027	2027	0	D!I1078
RCEP E	2022	2022	0	E!D1079
RCEP E	2023	2023	0	E!E1079
RCEP E	2024	2024	0	E!F1079
RCEP E	2025	2025	0	E!G1079
RCEP E	2026	2026	0	E!H1079
RCEP E	2027	2027	0	E!I1079
RCEP F	2022	2022	0	F!D1078
RCEP F	2023	2023	0	F!E1078
RCEP F	2024	2024	0	F!F1078
RCEP F	2025	2025	0	F!G1078
RCEP F	2026	2026	0	F!H1078
RCEP F	2027	2027	0	F!I1078
VIFTA	2024	2024	13.5	VI!F1034
VIFTA	2025	2025	12	VI!G1034
VIFTA	2026	2026	10.5	VI!H1034
VIFTA	2027	2027	9	VI!I1034

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 0709.40.00. 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 15% for 0709.40.00 was checked against BT2026 (cell BT2026!N1085), 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.