Vietnam Tariff Intelligence

HS 0709.59.20 detail

HS code	0709.59.20
Description	Other vegetables, fresh or chilled / - Mushrooms and truffles: / - - Other: / - - - Truffles, other than Tuber spp.
Unit	kg
Generated	01/11/2026 08:11:58
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/07095920/

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!K1094
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1094
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1094
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	3	3%	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!E1082
ATIGA	2022	2022	0	AT!E1083
ATIGA	2023	2023	0	AT!F1083
ATIGA	2024	2024	0	AT!G1083
ATIGA	2025	2025	0	AT!H1083
ATIGA	2026	2026	0	AT!I1083
ATIGA	2027	2027	0	AT!J1083
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1085
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1085
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1085

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1085
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1085
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1085
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1087
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1087
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1087
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1087
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1087
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1087
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1089
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1084
AIFTA	30/12/2022	2022	0	AI!F1085
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1085
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1085
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1085
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1085
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1085
VKFTA	2022	2022	0	VK!E1083
VKFTA	2023	2023	0	VK!F1083
VKFTA	2024	2024	0	VK!G1083
VKFTA	2025	2025	0	VK!H1083
VKFTA	2026	2026	0	VK!I1083
VKFTA	2027	2027	0	VK!J1083
VCFTA	2022	2022	3	VC!D1094
VCFTA	2023	2023	1	VC!E1094
VCFTA	2024	2024	0	VC!F1094

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1094
VCFTA	2026	2026	0	VC!H1094
VCFTA	2027	2027	0	VC!I1094
VN-EAEU	2022	2022	0	EAV!D1091
VN-EAEU	2023	2023	0	EAV!E1091
VN-EAEU	2024	2024	0	EAV!F1091
VN-EAEU	2025	2025	0	EAV!G1091
VN-EAEU	2026	2026	0	EAV!H1091
VN-EAEU	2027	2027	0	EAV!I1091
AHKFTA	2022	2022	9	AKH!D1101
AHKFTA	2023	2023	6	AKH!E1101
AHKFTA	2024	2024	6	AKH!F1101
AHKFTA	2025	2025	3	AKH!G1101
AHKFTA	2026	2026	3	AKH!H1101
AHKFTA	2027	2027	0	AKH!I1101
EVFTA	2022	2022	7,5	EV-NK!D1084
EVFTA	2023	2023	5	EV-NK!E1084
EVFTA	2024	2024	2,5	EV-NK!F1084
EVFTA	2025	2025	0	EV-NK!G1084
EVFTA	2026	2026	0	EV-NK!H1084
EVFTA	2027	2027	0	EV-NK!I1084
UKVFTA	2022	2022	7,5	UKV!D1086
UKVFTA	2023	2023	5	UKV!E1086
UKVFTA	2024	2024	2,5	UKV!F1086
UKVFTA	2025	2025	0	UKV!G1086
UKVFTA	2026	2026	0	UKV!H1086

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1086
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1084
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1084
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1084
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1084
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1084
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1084
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1084
RCEP A	2022	2022	0	RCEPT-A!D1087
RCEP A	2023	2023	0	RCEPT-A!E1087
RCEP A	2024	2024	0	RCEPT-A!F1087
RCEP A	2025	2025	0	RCEPT-A!G1087
RCEP A	2026	2026	0	RCEPT-A!H1087
RCEP A	2027	2027	0	RCEPT-A!I1087
RCEP B	2022	2022	0	B!D1087
RCEP B	2023	2023	0	B!E1087
RCEP B	2024	2024	0	B!F1087
RCEP B	2025	2025	0	B!G1087
RCEP B	2026	2026	0	B!H1087
RCEP B	2027	2027	0	B!I1087
RCEP C	2022	2022	0	C!D1087
RCEP C	2023	2023	0	C!E1087
RCEP C	2024	2024	0	C!F1087
RCEP C	2025	2025	0	C!G1087
RCEP C	2026	2026	0	C!H1087
RCEP C	2027	2027	0	C!I1087

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1087
RCEP D	2023	2023	0	D!E1087
RCEP D	2024	2024	0	D!F1087
RCEP D	2025	2025	0	D!G1087
RCEP D	2026	2026	0	D!H1087
RCEP D	2027	2027	0	D!I1087
RCEP E	2022	2022	0	E!D1088
RCEP E	2023	2023	0	E!E1088
RCEP E	2024	2024	0	E!F1088
RCEP E	2025	2025	0	E!G1088
RCEP E	2026	2026	0	E!H1088
RCEP E	2027	2027	0	E!I1088
RCEP F	2022	2022	0	F!D1087
RCEP F	2023	2023	0	F!E1087
RCEP F	2024	2024	0	F!F1087
RCEP F	2025	2025	0	F!G1087
RCEP F	2026	2026	0	F!H1087
RCEP F	2027	2027	0	F!I1087
VIFTA	2024	2024	*	VI!F1043
VIFTA	2025	2025	*	VI!G1043
VIFTA	2026	2026	*	VI!H1043
VIFTA	2027	2027	*	VI!I1043

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0709.59 has 2 lines; 0709.59.20 is distinguished from its siblings by: Truffles, other than Tuber spp..	0709.59.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0709.59.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0709.59.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0709.59.20. 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 0709.59.20 was checked against BT2026 (cell BT2026!N1094), 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.