Vietnam Tariff Intelligence

HS 0711.51.10 detail

HS code	0711.51.10
Description	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption / - Mushrooms and truffles: / - - Mushrooms of the genus Agaricus: / - - - Preserved by sulphur dioxide gas
Unit	kg
Generated	05/11/2026 15:00:01
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/07115110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1127
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1127
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1127
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	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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	30	30%	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!E1117

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1118
ATIGA	2023	2023	0	AT!F1118
ATIGA	2024	2024	0	AT!G1118
ATIGA	2025	2025	0	AT!H1118
ATIGA	2026	2026	0	AT!I1118
ATIGA	2027	2027	0	AT!J1118
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1120
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1120
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1120
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1120
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1120
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1120
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1122
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1122
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1122
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1122
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1122
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1122
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1124
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1119
AIFTA	30/12/2022	2022	0	AI!F1120
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1120
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1120
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1120
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1120
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1120

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1118
VKFTA	2023	2023	0	VK!F1118
VKFTA	2024	2024	0	VK!G1118
VKFTA	2025	2025	0	VK!H1118
VKFTA	2026	2026	0	VK!I1118
VKFTA	2027	2027	0	VK!J1118
VCFTA	2022	2022	13	VC!D1129
VCFTA	2023	2023	11	VC!E1129
VCFTA	2024	2024	9	VC!F1129
VCFTA	2025	2025	8	VC!G1129
VCFTA	2026	2026	6	VC!H1129
VCFTA	2027	2027	4	VC!I1129
VN-EAEU	2022	2022	8,2	EAV!D1126
VN-EAEU	2023	2023	5,5	EAV!E1126
VN-EAEU	2024	2024	2,7	EAV!F1126
VN-EAEU	2025	2025	0	EAV!G1126
VN-EAEU	2026	2026	0	EAV!H1126
VN-EAEU	2027	2027	0	EAV!I1126
AHKFTA	2022	2022	18	AKH!D1136
AHKFTA	2023	2023	12	AKH!E1136
AHKFTA	2024	2024	12	AKH!F1136
AHKFTA	2025	2025	6	AKH!G1136
AHKFTA	2026	2026	6	AKH!H1136
AHKFTA	2027	2027	0	AKH!I1136
EVFTA	2022	2022	15	EV-NK!D1119
EVFTA	2023	2023	10	EV-NK!E1119

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5	EV-NK!F1119
EVFTA	2025	2025	0	EV-NK!G1119
EVFTA	2026	2026	0	EV-NK!H1119
EVFTA	2027	2027	0	EV-NK!I1119
UKVFTA	2022	2022	15	UKV!D1121
UKVFTA	2023	2023	10	UKV!E1121
UKVFTA	2024	2024	5	UKV!F1121
UKVFTA	2025	2025	0	UKV!G1121
UKVFTA	2026	2026	0	UKV!H1121
UKVFTA	2027	2027	0	UKV!I1121
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D1119
CPTPP	(II)	2022 (DERIVED)	5	CPTPP!E1119
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1119
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1119
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1119
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1119
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1119
RCEP A	2022	2022	27	RCEPT-A!D1122
RCEP A	2023	2023	24	RCEPT-A!E1122
RCEP A	2024	2024	21	RCEPT-A!F1122
RCEP A	2025	2025	18	RCEPT-A!G1122
RCEP A	2026	2026	15	RCEPT-A!H1122
RCEP A	2027	2027	12	RCEPT-A!I1122
RCEP B	2022	2022	27	B!D1122
RCEP B	2023	2023	24	B!E1122
RCEP B	2024	2024	21	B!F1122

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	18	B!G1122
RCEP B	2026	2026	15	B!H1122
RCEP B	2027	2027	12	B!I1122
RCEP C	2022	2022	27	C!D1122
RCEP C	2023	2023	24	C!E1122
RCEP C	2024	2024	21	C!F1122
RCEP C	2025	2025	18	C!G1122
RCEP C	2026	2026	15	C!H1122
RCEP C	2027	2027	12	C!I1122
RCEP D	2022	2022	27,3	D!D1122
RCEP D	2023	2023	24,5	D!E1122
RCEP D	2024	2024	21,8	D!F1122
RCEP D	2025	2025	19,1	D!G1122
RCEP D	2026	2026	16,4	D!H1122
RCEP D	2027	2027	13,6	D!I1122
RCEP E	2022	2022	27	E!D1123
RCEP E	2023	2023	24	E!E1123
RCEP E	2024	2024	21	E!F1123
RCEP E	2025	2025	18	E!G1123
RCEP E	2026	2026	15	E!H1123
RCEP E	2027	2027	12	E!I1123
RCEP F	2022	2022	27	F!D1122
RCEP F	2023	2023	24	F!E1122
RCEP F	2024	2024	21	F!F1122
RCEP F	2025	2025	18	F!G1122
RCEP F	2026	2026	15	F!H1122

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	12	F!I1122
VIFTA	2024	2024	30	VI!F1076
VIFTA	2025	2025	30	VI!G1076
VIFTA	2026	2026	30	VI!H1076
VIFTA	2027	2027	30	VI!I1076

Advisory & warnings

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0711.51 has 2 lines; 0711.51.10 is distinguished from its siblings by: Preserved by sulphur dioxide gas.	0711.51.90 Other	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 0711.51.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 30% for 0711.51.10 was checked against BT2026 (cell BT2026!N1127), 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)

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.