Vietnam Tariff Intelligence

HS 0810.90.20 detail

HS code	0810.90.20
Description	Other fruit, fresh / - Other: / - - Lychees
Unit	kg
Generated	08/11/2026 05:30:35
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/08109020/

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!K1334
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1334
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1334
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(-KH, LA, KR)	0% (except KH, LA, KR)	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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	30	30%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/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!E1329
ATIGA	2022	2022	0	AT!E1330
ATIGA	2023	2023	0	AT!F1330
ATIGA	2024	2024	0	AT!G1330
ATIGA	2025	2025	0	AT!H1330
ATIGA	2026	2026	0	AT!I1330
ATIGA	2027	2027	0	AT!J1330
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1332
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1332
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1332

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1332
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1332
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1332
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1334
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1334
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1334
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1334
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1334
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1334
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1336
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1332
AIFTA	30/12/2022	2022	0	AI!F1332
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1332
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1332
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1332
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1332
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1332
VKFTA	2022	2022	0	VK!E1330
VKFTA	2023	2023	0	VK!F1330
VKFTA	2024	2024	0	VK!G1330
VKFTA	2025	2025	0	VK!H1330
VKFTA	2026	2026	0	VK!I1330
VKFTA	2027	2027	0	VK!J1330
VCFTA	2022	2022	6	VC!D1343
VCFTA	2023	2023	3	VC!E1343
VCFTA	2024	2024	0	VC!F1343

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1343
VCFTA	2026	2026	0	VC!H1343
VCFTA	2027	2027	0	VC!I1343
VN-EAEU	2022	2022	0	EAV!D1340
VN-EAEU	2023	2023	0	EAV!E1340
VN-EAEU	2024	2024	0	EAV!F1340
VN-EAEU	2025	2025	0	EAV!G1340
VN-EAEU	2026	2026	0	EAV!H1340
VN-EAEU	2027	2027	0	EAV!I1340
VNCU	2022	2022	0	VNCU!D265
VNCU	2023 - 2027		0	VNCU!E265
AHKFTA	2022	2022	30	AKH!D1348
AHKFTA	2023	2023	30	AKH!E1348
AHKFTA	2024	2024	30	AKH!F1348
AHKFTA	2025	2025	30	AKH!G1348
AHKFTA	2026	2026	30	AKH!H1348
AHKFTA	2027	2027	30	AKH!I1348
EVFTA	2022	2022	15	EV-NK!D1331
EVFTA	2023	2023	10	EV-NK!E1331
EVFTA	2024	2024	5	EV-NK!F1331
EVFTA	2025	2025	0	EV-NK!G1331
EVFTA	2026	2026	0	EV-NK!H1331
EVFTA	2027	2027	0	EV-NK!I1331
UKVFTA	2022	2022	15	UKV!D1333
UKVFTA	2023	2023	10	UKV!E1333
UKVFTA	2024	2024	5	UKV!F1333

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G1333
UKVFTA	2026	2026	0	UKV!H1333
UKVFTA	2027	2027	0	UKV!I1333
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1331
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1331
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1331
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1331
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1331
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1331
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1331
RCEP A	2022	2022	0	RCEPT-A!D1334
RCEP A	2023	2023	0	RCEPT-A!E1334
RCEP A	2024	2024	0	RCEPT-A!F1334
RCEP A	2025	2025	0	RCEPT-A!G1334
RCEP A	2026	2026	0	RCEPT-A!H1334
RCEP A	2027	2027	0	RCEPT-A!I1334
RCEP B	2022	2022	0	B!D1334
RCEP B	2023	2023	0	B!E1334
RCEP B	2024	2024	0	B!F1334
RCEP B	2025	2025	0	B!G1334
RCEP B	2026	2026	0	B!H1334
RCEP B	2027	2027	0	B!I1334
RCEP C	2022	2022	0	C!D1334
RCEP C	2023	2023	0	C!E1334
RCEP C	2024	2024	0	C!F1334
RCEP C	2025	2025	0	C!G1334

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H1334
RCEP C	2027	2027	0	C!I1334
RCEP D	2022	2022	0	D!D1334
RCEP D	2023	2023	0	D!E1334
RCEP D	2024	2024	0	D!F1334
RCEP D	2025	2025	0	D!G1334
RCEP D	2026	2026	0	D!H1334
RCEP D	2027	2027	0	D!I1334
RCEP E	2022	2022	0	E!D1335
RCEP E	2023	2023	0	E!E1335
RCEP E	2024	2024	0	E!F1335
RCEP E	2025	2025	0	E!G1335
RCEP E	2026	2026	0	E!H1335
RCEP E	2027	2027	0	E!I1335
RCEP F	2022	2022	0	F!D1334
RCEP F	2023	2023	0	F!E1334
RCEP F	2024	2024	0	F!F1334
RCEP F	2025	2025	0	F!G1334
RCEP F	2026	2026	0	F!H1334
RCEP F	2027	2027	0	F!I1334
VIFTA	2024	2024	27	VI!F1276
VIFTA	2025	2025	24	VI!G1276
VIFTA	2026	2026	21	VI!H1276
VIFTA	2027	2027	18	VI!I1276

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 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 0810.90 has 12 lines; 0810.90.20 is distinguished from its siblings by: Lychees.	0810.90.10 Longans; Mata Kucing; 0810.90.30 Rambutan; 0810.90.40 Langsat (Lanzones); 0810.90.50 Jackfruit (including Cempedak and Nangka); 0810.90.60 Tamarinds; 0810.90.70 Starfruit	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0810.90.20. 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 30% for 0810.90.20 was checked against BT2026 (cell BT2026!N1334), 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)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/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.