Vietnam Tariff Intelligence

HS 0810.90.99 detail

HS code	0810.90.99
Description	Other fruit, fresh / - Other: / - - Other: / - - - Other
Unit	kg
Generated	03/11/2026 12:05:09
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/08109099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1345
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N1345
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1345
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, MM)	0% (except KH, LA, MM)	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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1340
ATIGA	2022	2022	0	AT!E1341
ATIGA	2023	2023	0	AT!F1341
ATIGA	2024	2024	0	AT!G1341
ATIGA	2025	2025	0	AT!H1341
ATIGA	2026	2026	0	AT!I1341
ATIGA	2027	2027	0	AT!J1341
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1343
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1343
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1343

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1343
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1343
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1343
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1345
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1345
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1345
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1345
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1345
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1345
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1347
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1343
AIFTA	30/12/2022	2022	0	AI!F1343
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1343
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1343
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1343
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1343
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1343
VKFTA	2022	2022	0	VK!E1341
VKFTA	2023	2023	0	VK!F1341
VKFTA	2024	2024	0	VK!G1341
VKFTA	2025	2025	0	VK!H1341
VKFTA	2026	2026	0	VK!I1341
VKFTA	2027	2027	0	VK!J1341
VCFTA	2022	2022	6	VC!D1354
VCFTA	2023	2023	3	VC!E1354
VCFTA	2024	2024	0	VC!F1354

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1354
VCFTA	2026	2026	0	VC!H1354
VCFTA	2027	2027	0	VC!I1354
VN-EAEU	2022	2022	6,8	EAV!D1351
VN-EAEU	2023	2023	4,5	EAV!E1351
VN-EAEU	2024	2024	2,3	EAV!F1351
VN-EAEU	2025	2025	0	EAV!G1351
VN-EAEU	2026	2026	0	EAV!H1351
VN-EAEU	2027	2027	0	EAV!I1351
VNCU	2022	2022	0	VNCU!D276
VNCU	2023 - 2027		0	VNCU!E276
AHKFTA	2022	2022	15	AKH!D1359
AHKFTA	2023	2023	10	AKH!E1359
AHKFTA	2024	2024	10	AKH!F1359
AHKFTA	2025	2025	5	AKH!G1359
AHKFTA	2026	2026	5	AKH!H1359
AHKFTA	2027	2027	0	AKH!I1359
EVFTA	2022	2022	12,5	EV-NK!D1342
EVFTA	2023	2023	8,3	EV-NK!E1342
EVFTA	2024	2024	4,1	EV-NK!F1342
EVFTA	2025	2025	0	EV-NK!G1342
EVFTA	2026	2026	0	EV-NK!H1342
EVFTA	2027	2027	0	EV-NK!I1342
UKVFTA	2022	2022	12,5	UKV!D1344
UKVFTA	2023	2023	8,3	UKV!E1344
UKVFTA	2024	2024	4,1	UKV!F1344

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G1344
UKVFTA	2026	2026	0	UKV!H1344
UKVFTA	2027	2027	0	UKV!I1344
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1342
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1342
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1342
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1342
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1342
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1342
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1342
RCEP A	2022	2022	0	RCEPT-A!D1345
RCEP A	2023	2023	0	RCEPT-A!E1345
RCEP A	2024	2024	0	RCEPT-A!F1345
RCEP A	2025	2025	0	RCEPT-A!G1345
RCEP A	2026	2026	0	RCEPT-A!H1345
RCEP A	2027	2027	0	RCEPT-A!I1345
RCEP B	2022	2022	0	B!D1345
RCEP B	2023	2023	0	B!E1345
RCEP B	2024	2024	0	B!F1345
RCEP B	2025	2025	0	B!G1345
RCEP B	2026	2026	0	B!H1345
RCEP B	2027	2027	0	B!I1345
RCEP C	2022	2022	0	C!D1345
RCEP C	2023	2023	0	C!E1345
RCEP C	2024	2024	0	C!F1345
RCEP C	2025	2025	0	C!G1345

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H1345
RCEP C	2027	2027	0	C!I1345
RCEP D	2022	2022	0	D!D1345
RCEP D	2023	2023	0	D!E1345
RCEP D	2024	2024	0	D!F1345
RCEP D	2025	2025	0	D!G1345
RCEP D	2026	2026	0	D!H1345
RCEP D	2027	2027	0	D!I1345
RCEP E	2022	2022	0	E!D1346
RCEP E	2023	2023	0	E!E1346
RCEP E	2024	2024	0	E!F1346
RCEP E	2025	2025	0	E!G1346
RCEP E	2026	2026	0	E!H1346
RCEP E	2027	2027	0	E!I1346
RCEP F	2022	2022	0	F!D1345
RCEP F	2023	2023	0	F!E1345
RCEP F	2024	2024	0	F!F1345
RCEP F	2025	2025	0	F!G1345
RCEP F	2026	2026	0	F!H1345
RCEP F	2027	2027	0	F!I1345
VIFTA	2024	2024	22.5	VI!F1287
VIFTA	2025	2025	20	VI!G1287
VIFTA	2026	2026	17.5	VI!H1287
VIFTA	2027	2027	15	VI!I1287

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0810.90 has 12 lines; 0810.90.99 is distinguished from its siblings by: Other.	0810.90.10 Longans; Mata Kucing; 0810.90.20 Lychees; 0810.90.30 Rambutan; 0810.90.40 Langsat (Lanzones); 0810.90.50 Jackfruit (including Cempedak and Nangka); 0810.90.60 Tamarinds	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 0810.90.99. 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 25% for 0810.90.99 was checked against BT2026 (cell BT2026!N1345), 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.