Vietnam Tariff Intelligence

HS 0814.00.00 detail

HS code	0814.00.00
Description	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
Unit	kg
Generated	04/11/2026 09:46:03
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/08140000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1369
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1369
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1369
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
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
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E1368
ATIGA	2022	2022	0	AT!E1369
ATIGA	2023	2023	0	AT!F1369
ATIGA	2024	2024	0	AT!G1369
ATIGA	2025	2025	0	AT!H1369
ATIGA	2026	2026	0	AT!I1369
ATIGA	2027	2027	0	AT!J1369
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1371
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1371
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1371

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1371
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1371
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1371
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1373
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1373
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1373
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1373
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1373
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1373
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1375
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1371
AIFTA	30/12/2022	2022	0	AI!F1371
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1371
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1371
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1371
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1371
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1371
VKFTA	2022	2022	0	VK!E1369
VKFTA	2023	2023	0	VK!F1369
VKFTA	2024	2024	0	VK!G1369
VKFTA	2025	2025	0	VK!H1369
VKFTA	2026	2026	0	VK!I1369
VKFTA	2027	2027	0	VK!J1369
VCFTA	2022	2022	2	VC!D1382
VCFTA	2023	2023	1	VC!E1382
VCFTA	2024	2024	0	VC!F1382

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1382
VCFTA	2026	2026	0	VC!H1382
VCFTA	2027	2027	0	VC!I1382
VN-EAEU	2022	2022	0	EAV!D1379
VN-EAEU	2023	2023	0	EAV!E1379
VN-EAEU	2024	2024	0	EAV!F1379
VN-EAEU	2025	2025	0	EAV!G1379
VN-EAEU	2026	2026	0	EAV!H1379
VN-EAEU	2027	2027	0	EAV!I1379
AHKFTA	2022	2022	6	AKH!D1387
AHKFTA	2023	2023	4	AKH!E1387
AHKFTA	2024	2024	4	AKH!F1387
AHKFTA	2025	2025	2	AKH!G1387
AHKFTA	2026	2026	2	AKH!H1387
AHKFTA	2027	2027	0	AKH!I1387
EVFTA	2022	2022	5	EV-NK!D1370
EVFTA	2023	2023	3,3	EV-NK!E1370
EVFTA	2024	2024	1,6	EV-NK!F1370
EVFTA	2025	2025	0	EV-NK!G1370
EVFTA	2026	2026	0	EV-NK!H1370
EVFTA	2027	2027	0	EV-NK!I1370
UKVFTA	2022	2022	5	UKV!D1372
UKVFTA	2023	2023	3,3	UKV!E1372
UKVFTA	2024	2024	1,6	UKV!F1372
UKVFTA	2025	2025	0	UKV!G1372
UKVFTA	2026	2026	0	UKV!H1372

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1372
CPTPP	(I)	2021 (DERIVED)	3,3	CPTPP!D1370
CPTPP	(II)	2022 (DERIVED)	1,6	CPTPP!E1370
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1370
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1370
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1370
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1370
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1370
RCEP A	2022	2022	9	RCEPT-A!D1373
RCEP A	2023	2023	8	RCEPT-A!E1373
RCEP A	2024	2024	7	RCEPT-A!F1373
RCEP A	2025	2025	6	RCEPT-A!G1373
RCEP A	2026	2026	5	RCEPT-A!H1373
RCEP A	2027	2027	4	RCEPT-A!I1373
RCEP B	2022	2022	9	B!D1373
RCEP B	2023	2023	8	B!E1373
RCEP B	2024	2024	7	B!F1373
RCEP B	2025	2025	6	B!G1373
RCEP B	2026	2026	5	B!H1373
RCEP B	2027	2027	4	B!I1373
RCEP C	2022	2022	9	C!D1373
RCEP C	2023	2023	8	C!E1373
RCEP C	2024	2024	7	C!F1373
RCEP C	2025	2025	6	C!G1373
RCEP C	2026	2026	5	C!H1373
RCEP C	2027	2027	4	C!I1373

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D1373
RCEP D	2023	2023	8,2	D!E1373
RCEP D	2024	2024	7,3	D!F1373
RCEP D	2025	2025	6,4	D!G1373
RCEP D	2026	2026	5,5	D!H1373
RCEP D	2027	2027	4,5	D!I1373
RCEP E	2022	2022	9	E!D1374
RCEP E	2023	2023	8	E!E1374
RCEP E	2024	2024	7	E!F1374
RCEP E	2025	2025	6	E!G1374
RCEP E	2026	2026	5	E!H1374
RCEP E	2027	2027	4	E!I1374
RCEP F	2022	2022	9	F!D1373
RCEP F	2023	2023	8	F!E1373
RCEP F	2024	2024	7	F!F1373
RCEP F	2025	2025	6	F!G1373
RCEP F	2026	2026	5	F!H1373
RCEP F	2027	2027	4	F!I1373
VIFTA	2024	2024	*	VI!F1311
VIFTA	2025	2025	*	VI!G1311
VIFTA	2026	2026	*	VI!H1311
VIFTA	2027	2027	*	VI!I1311

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)		09/2024/TT-BYT-DM	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 0814.00.00. 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 10% for 0814.00.00 was checked against BT2026 (cell BT2026!N1369), 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)
Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)

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.