Vietnam Tariff Intelligence

HS 2002.10.00 detail

HS code	2002.10.00
Description	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid / - Tomatoes, whole or in pieces
Unit	kg
Generated	10/11/2026 20:42:54
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/20021000/

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!K2486
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2486
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2486
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 (-MM)	0% (except MM)	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(-LA)	0% (except LA)	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
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
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	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)	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!E2474
ATIGA	2022	2022	0	AT!E2435
ATIGA	2023	2023	0	AT!F2435
ATIGA	2024	2024	0	AT!G2435
ATIGA	2025	2025	0	AT!H2435
ATIGA	2026	2026	0	AT!I2435
ATIGA	2027	2027	0	AT!J2435
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2473
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2473
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2473

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2473
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2473
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2473
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2475
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2475
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2475
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2475
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2475
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2475
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2477
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2441
AIFTA	30/12/2022	2022	0	AI!F2437
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2437
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2437
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2437
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2437
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2437
VKFTA	2022	2022	0	VK!E2437
VKFTA	2023	2023	0	VK!F2437
VKFTA	2024	2024	0	VK!G2437
VKFTA	2025	2025	0	VK!H2437
VKFTA	2026	2026	0	VK!I2437
VKFTA	2027	2027	0	VK!J2437
VCFTA	2022	2022	6	VC!D2484
VCFTA	2023	2023	3	VC!E2484
VCFTA	2024	2024	0	VC!F2484

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2484
VCFTA	2026	2026	0	VC!H2484
VCFTA	2027	2027	0	VC!I2484
VN-EAEU	2022	2022	0	EAV!D2477
VN-EAEU	2023	2023	0	EAV!E2477
VN-EAEU	2024	2024	0	EAV!F2477
VN-EAEU	2025	2025	0	EAV!G2477
VN-EAEU	2026	2026	0	EAV!H2477
VN-EAEU	2027	2027	0	EAV!I2477
AHKFTA	2022	2022	18	AKH!D2489
AHKFTA	2023	2023	12	AKH!E2489
AHKFTA	2024	2024	12	AKH!F2489
AHKFTA	2025	2025	6	AKH!G2489
AHKFTA	2026	2026	6	AKH!H2489
AHKFTA	2027	2027	0	AKH!I2489
EVFTA	2022	2022	18,7	EV-NK!D2460
EVFTA	2023	2023	15	EV-NK!E2460
EVFTA	2024	2024	11,2	EV-NK!F2460
EVFTA	2025	2025	7,5	EV-NK!G2460
EVFTA	2026	2026	3,7	EV-NK!H2460
EVFTA	2027	2027	0	EV-NK!I2460
UKVFTA	2022	2022	18,7	UKV!D2462
UKVFTA	2023	2023	15	UKV!E2462
UKVFTA	2024	2024	11,2	UKV!F2462
UKVFTA	2025	2025	7,5	UKV!G2462
UKVFTA	2026	2026	3,7	UKV!H2462

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2462
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D2456
CPTPP	(II)	2022 (DERIVED)	5	CPTPP!E2456
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2456
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2456
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2456
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2456
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2456
RCEP A	2022	2022	27	RCEPT-A!D2479
RCEP A	2023	2023	24	RCEPT-A!E2479
RCEP A	2024	2024	21	RCEPT-A!F2479
RCEP A	2025	2025	18	RCEPT-A!G2479
RCEP A	2026	2026	15	RCEPT-A!H2479
RCEP A	2027	2027	12	RCEPT-A!I2479
RCEP B	2022	2022	27	B!D2479
RCEP B	2023	2023	24	B!E2479
RCEP B	2024	2024	21	B!F2479
RCEP B	2025	2025	18	B!G2479
RCEP B	2026	2026	15	B!H2479
RCEP B	2027	2027	12	B!I2479
RCEP C	2022	2022	27	C!D2479
RCEP C	2023	2023	24	C!E2479
RCEP C	2024	2024	21	C!F2479
RCEP C	2025	2025	18	C!G2479
RCEP C	2026	2026	15	C!H2479
RCEP C	2027	2027	12	C!I2479

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D2479
RCEP D	2023	2023	24,5	D!E2479
RCEP D	2024	2024	21,8	D!F2479
RCEP D	2025	2025	19,1	D!G2479
RCEP D	2026	2026	16,4	D!H2479
RCEP D	2027	2027	13,6	D!I2479
RCEP E	2022	2022	27	E!D2482
RCEP E	2023	2023	24	E!E2482
RCEP E	2024	2024	21	E!F2482
RCEP E	2025	2025	18	E!G2482
RCEP E	2026	2026	15	E!H2482
RCEP E	2027	2027	12	E!I2482
RCEP F	2022	2022	27	F!D2479
RCEP F	2023	2023	24	F!E2479
RCEP F	2024	2024	21	F!F2479
RCEP F	2025	2025	18	F!G2479
RCEP F	2026	2026	15	F!H2479
RCEP F	2027	2027	12	F!I2479
VIFTA	2024	2024	30	VI!F2311
VIFTA	2025	2025	30	VI!G2311
VIFTA	2026	2026	30	VI!H2311
VIFTA	2027	2027	30	VI!I2311

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
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
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 "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 2002.10.00. 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 30% for 2002.10.00 was checked against BT2026 (cell BT2026!N2486), 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.