Vietnam Tariff Intelligence

HS 2007.10.00 detail

HS code	2007.10.00
Description	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter / - Homogenised preparations
Unit	kg
Generated	02/11/2026 12:58:06
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/20071000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2528
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2528
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2528
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(-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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	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
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!E2521
ATIGA	2022	2022	0	AT!E2482
ATIGA	2023	2023	0	AT!F2482
ATIGA	2024	2024	0	AT!G2482
ATIGA	2025	2025	0	AT!H2482
ATIGA	2026	2026	0	AT!I2482
ATIGA	2027	2027	0	AT!J2482
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2520
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2520
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2520

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2520
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2520
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2520
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2522
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2522
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2522
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2522
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2522
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2522
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2524
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2488
AIFTA	30/12/2022	2022	0	AI!F2484
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2484
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2484
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2484
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2484
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2484
VKFTA	2022	2022	0	VK!E2484
VKFTA	2023	2023	0	VK!F2484
VKFTA	2024	2024	0	VK!G2484
VKFTA	2025	2025	0	VK!H2484
VKFTA	2026	2026	0	VK!I2484
VKFTA	2027	2027	0	VK!J2484
VCFTA	2022	2022	13	VC!D2531
VCFTA	2023	2023	10	VC!E2531
VCFTA	2024	2024	8	VC!F2531

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2531
VCFTA	2026	2026	3	VC!H2531
VCFTA	2027	2027	0	VC!I2531
VN-EAEU	2022	2022	0	EAV!D2528
VN-EAEU	2023	2023	0	EAV!E2528
VN-EAEU	2024	2024	0	EAV!F2528
VN-EAEU	2025	2025	0	EAV!G2528
VN-EAEU	2026	2026	0	EAV!H2528
VN-EAEU	2027	2027	0	EAV!I2528
VNCU	2022	2022	0	VNCU!D367
VNCU	2023 - 2027		0	VNCU!E367
AHKFTA	2022	2022	21	AKH!D2536
AHKFTA	2023	2023	14	AKH!E2536
AHKFTA	2024	2024	14	AKH!F2536
AHKFTA	2025	2025	7	AKH!G2536
AHKFTA	2026	2026	7	AKH!H2536
AHKFTA	2027	2027	0	AKH!I2536
EVFTA	2022	2022	17,5	EV-NK!D2507
EVFTA	2023	2023	11,6	EV-NK!E2507
EVFTA	2024	2024	5,8	EV-NK!F2507
EVFTA	2025	2025	0	EV-NK!G2507
EVFTA	2026	2026	0	EV-NK!H2507
EVFTA	2027	2027	0	EV-NK!I2507
UKVFTA	2022	2022	17,5	UKV!D2509
UKVFTA	2023	2023	11,6	UKV!E2509
UKVFTA	2024	2024	5,8	UKV!F2509

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G2509
UKVFTA	2026	2026	0	UKV!H2509
UKVFTA	2027	2027	0	UKV!I2509
CPTPP	(I)	2021 (DERIVED)	11,3	CPTPP!D2503
CPTPP	(II)	2022 (DERIVED)	5,6	CPTPP!E2503
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2503
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2503
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2503
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2503
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2503
RCEP A	2022	2022	31,5	RCEPT-A!D2526
RCEP A	2023	2023	28	RCEPT-A!E2526
RCEP A	2024	2024	24,5	RCEPT-A!F2526
RCEP A	2025	2025	21	RCEPT-A!G2526
RCEP A	2026	2026	17,5	RCEPT-A!H2526
RCEP A	2027	2027	14	RCEPT-A!I2526
RCEP B	2022	2022	31,5	B!D2526
RCEP B	2023	2023	28	B!E2526
RCEP B	2024	2024	24,5	B!F2526
RCEP B	2025	2025	21	B!G2526
RCEP B	2026	2026	17,5	B!H2526
RCEP B	2027	2027	14	B!I2526
RCEP C	2022	2022	31,5	C!D2526
RCEP C	2023	2023	28	C!E2526
RCEP C	2024	2024	24,5	C!F2526
RCEP C	2025	2025	21	C!G2526

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	17,5	C!H2526
RCEP C	2027	2027	14	C!I2526
RCEP D	2022	2022	31,8	D!D2526
RCEP D	2023	2023	28,6	D!E2526
RCEP D	2024	2024	25,5	D!F2526
RCEP D	2025	2025	22,3	D!G2526
RCEP D	2026	2026	19,1	D!H2526
RCEP D	2027	2027	15,9	D!I2526
RCEP E	2022	2022	31,5	E!D2529
RCEP E	2023	2023	28	E!E2529
RCEP E	2024	2024	24,5	E!F2529
RCEP E	2025	2025	21	E!G2529
RCEP E	2026	2026	17,5	E!H2529
RCEP E	2027	2027	14	E!I2529
RCEP F	2022	2022	31,5	F!D2526
RCEP F	2023	2023	28	F!E2526
RCEP F	2024	2024	24,5	F!F2526
RCEP F	2025	2025	21	F!G2526
RCEP F	2026	2026	17,5	F!H2526
RCEP F	2027	2027	14	F!I2526
VIFTA	2024	2024	*	VI!F2353
VIFTA	2025	2025	*	VI!G2353
VIFTA	2026	2026	*	VI!H2353
VIFTA	2027	2027	*	VI!I2353

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	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
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 2007.10.00. 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 35% for 2007.10.00 was checked against BT2026 (cell BT2026!N2528), 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)
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.