Vietnam Tariff Intelligence

HS 2007.99.90 detail

HS code	2007.99.90
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 / - Other: / - - Other: / - - - Other
Unit	kg
Generated	31/10/2026 18:23:38
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/20079990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2535
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2535
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2535
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, KR)	0% (except 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
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	8	8%	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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	22.9	22.9%	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!E2528
ATIGA	2022	2022	0	AT!E2489
ATIGA	2023	2023	0	AT!F2489
ATIGA	2024	2024	0	AT!G2489
ATIGA	2025	2025	0	AT!H2489
ATIGA	2026	2026	0	AT!I2489
ATIGA	2027	2027	0	AT!J2489
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2527
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2527
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2527

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2527
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2527
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2527
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2529
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2529
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2529
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2529
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2529
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2529
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2531
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2495
AIFTA	30/12/2022	2022	0	AI!F2491
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2491
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2491
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2491
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2491
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2491
VKFTA	2022	2022	0	VK!E2491
VKFTA	2023	2023	0	VK!F2491
VKFTA	2024	2024	0	VK!G2491
VKFTA	2025	2025	0	VK!H2491
VKFTA	2026	2026	0	VK!I2491
VKFTA	2027	2027	0	VK!J2491
VCFTA	2022	2022	14	VC!D2538
VCFTA	2023	2023	11	VC!E2538
VCFTA	2024	2024	9	VC!F2538

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G2538
VCFTA	2026	2026	3	VC!H2538
VCFTA	2027	2027	0	VC!I2538
VN-EAEU	2022	2022	0	EAV!D2535
VN-EAEU	2023	2023	0	EAV!E2535
VN-EAEU	2024	2024	0	EAV!F2535
VN-EAEU	2025	2025	0	EAV!G2535
VN-EAEU	2026	2026	0	EAV!H2535
VN-EAEU	2027	2027	0	EAV!I2535
VNCU	2022	2022	0	VNCU!D374
VNCU	2023 - 2027		0	VNCU!E374
AHKFTA	2022	2022	24	AKH!D2543
AHKFTA	2023	2023	16	AKH!E2543
AHKFTA	2024	2024	16	AKH!F2543
AHKFTA	2025	2025	8	AKH!G2543
AHKFTA	2026	2026	8	AKH!H2543
AHKFTA	2027	2027	0	AKH!I2543
EVFTA	2022	2022	20	EV-NK!D2514
EVFTA	2023	2023	13,3	EV-NK!E2514
EVFTA	2024	2024	6,6	EV-NK!F2514
EVFTA	2025	2025	0	EV-NK!G2514
EVFTA	2026	2026	0	EV-NK!H2514
EVFTA	2027	2027	0	EV-NK!I2514
UKVFTA	2022	2022	20	UKV!D2516
UKVFTA	2023	2023	13,3	UKV!E2516
UKVFTA	2024	2024	6,6	UKV!F2516

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G2516
UKVFTA	2026	2026	0	UKV!H2516
UKVFTA	2027	2027	0	UKV!I2516
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2510
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2510
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2510
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2510
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2510
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2510
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2510
RCEP A	2022	2022	36	RCEPT-A!D2533
RCEP A	2023	2023	32	RCEPT-A!E2533
RCEP A	2024	2024	28	RCEPT-A!F2533
RCEP A	2025	2025	24	RCEPT-A!G2533
RCEP A	2026	2026	20	RCEPT-A!H2533
RCEP A	2027	2027	16	RCEPT-A!I2533
RCEP B	2022	2022	36	B!D2533
RCEP B	2023	2023	32	B!E2533
RCEP B	2024	2024	28	B!F2533
RCEP B	2025	2025	24	B!G2533
RCEP B	2026	2026	20	B!H2533
RCEP B	2027	2027	16	B!I2533
RCEP C	2022	2022	36	C!D2533
RCEP C	2023	2023	32	C!E2533
RCEP C	2024	2024	28	C!F2533
RCEP C	2025	2025	24	C!G2533

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	20	C!H2533
RCEP C	2027	2027	16	C!I2533
RCEP D	2022	2022	36,4	D!D2533
RCEP D	2023	2023	32,7	D!E2533
RCEP D	2024	2024	29,1	D!F2533
RCEP D	2025	2025	25,5	D!G2533
RCEP D	2026	2026	21,8	D!H2533
RCEP D	2027	2027	18,2	D!I2533
RCEP E	2022	2022	36	E!D2536
RCEP E	2023	2023	32	E!E2536
RCEP E	2024	2024	28	E!F2536
RCEP E	2025	2025	24	E!G2536
RCEP E	2026	2026	20	E!H2536
RCEP E	2027	2027	16	E!I2536
RCEP F	2022	2022	36	F!D2533
RCEP F	2023	2023	32	F!E2533
RCEP F	2024	2024	28	F!F2533
RCEP F	2025	2025	24	F!G2533
RCEP F	2026	2026	20	F!H2533
RCEP F	2027	2027	16	F!I2533
VIFTA	2024	2024	34.3	VI!F2360
VIFTA	2025	2025	28.6	VI!G2360
VIFTA	2026	2026	22.9	VI!H2360
VIFTA	2027	2027	17.1	VI!I2360

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2007.99 has 4 lines; 2007.99.90 is distinguished from its siblings by: Other.	2007.99.10 Fruit pastes other than of mangoes, pineapples or strawberries; 2007.99.20 Jams and fruit jellies; 2007.99.30 Mango purée	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 "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 2007.99.90. 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 40% for 2007.99.90 was checked against BT2026 (cell BT2026!N2535), 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)

Item policy
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.