Vietnam Tariff Intelligence

HS 2008.11.90 detail

HS code	2008.11.90
Description	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included / - Nuts, ground-nuts and other seeds, whether or not mixed together: / - - Ground-nuts: / - - - Other
Unit	kg
Generated	08/11/2026 13:27:26
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/20081190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2541
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2541
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2541
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
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(-KH, LA, KR)	0% (except KH, 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
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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E2535
ATIGA	2022	2022	0	AT!E2496
ATIGA	2023	2023	0	AT!F2496
ATIGA	2024	2024	0	AT!G2496
ATIGA	2025	2025	0	AT!H2496
ATIGA	2026	2026	0	AT!I2496
ATIGA	2027	2027	0	AT!J2496
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2534
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2534
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2534
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2534

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2534
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2534
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2536
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2536
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2536
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2536
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2536
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2536
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2538
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2502
AIFTA	30/12/2022	2022	0	AI!F2498
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2498
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2498
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2498
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2498
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2498
VKFTA	2022	2022	0	VK!E2498
VKFTA	2023	2023	0	VK!F2498
VKFTA	2024	2024	0	VK!G2498
VKFTA	2025	2025	0	VK!H2498
VKFTA	2026	2026	0	VK!I2498
VKFTA	2027	2027	0	VK!J2498
VCFTA	2022	2022	6	VC!D2545
VCFTA	2023	2023	3	VC!E2545
VCFTA	2024	2024	0	VC!F2545
VCFTA	2025	2025	0	VC!G2545

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2545
VCFTA	2027	2027	0	VC!I2545
VN-EAEU	2022	2022	0	EAV!D2542
VN-EAEU	2023	2023	0	EAV!E2542
VN-EAEU	2024	2024	0	EAV!F2542
VN-EAEU	2025	2025	0	EAV!G2542
VN-EAEU	2026	2026	0	EAV!H2542
VN-EAEU	2027	2027	0	EAV!I2542
AHKFTA	2022	2022	12	AKH!D2550
AHKFTA	2023	2023	8	AKH!E2550
AHKFTA	2024	2024	8	AKH!F2550
AHKFTA	2025	2025	4	AKH!G2550
AHKFTA	2026	2026	4	AKH!H2550
AHKFTA	2027	2027	0	AKH!I2550
EVFTA	2022	2022	12,5	EV-NK!D2521
EVFTA	2023	2023	10	EV-NK!E2521
EVFTA	2024	2024	7,5	EV-NK!F2521
EVFTA	2025	2025	5	EV-NK!G2521
EVFTA	2026	2026	2,5	EV-NK!H2521
EVFTA	2027	2027	0	EV-NK!I2521
UKVFTA	2022	2022	12,5	UKV!D2523
UKVFTA	2023	2023	10	UKV!E2523
UKVFTA	2024	2024	7,5	UKV!F2523
UKVFTA	2025	2025	5	UKV!G2523
UKVFTA	2026	2026	2,5	UKV!H2523
UKVFTA	2027	2027	0	UKV!I2523

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D2517
CPTPP	(II)	2022 (DERIVED)	3,3	CPTPP!E2517
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2517
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2517
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2517
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2517
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2517
RCEP A	2022	2022	18	RCEPT-A!D2540
RCEP A	2023	2023	16	RCEPT-A!E2540
RCEP A	2024	2024	14	RCEPT-A!F2540
RCEP A	2025	2025	12	RCEPT-A!G2540
RCEP A	2026	2026	10	RCEPT-A!H2540
RCEP A	2027	2027	8	RCEPT-A!I2540
RCEP B	2022	2022	18	B!D2540
RCEP B	2023	2023	16	B!E2540
RCEP B	2024	2024	14	B!F2540
RCEP B	2025	2025	12	B!G2540
RCEP B	2026	2026	10	B!H2540
RCEP B	2027	2027	8	B!I2540
RCEP C	2022	2022	18	C!D2540
RCEP C	2023	2023	16	C!E2540
RCEP C	2024	2024	14	C!F2540
RCEP C	2025	2025	12	C!G2540
RCEP C	2026	2026	10	C!H2540
RCEP C	2027	2027	8	C!I2540
RCEP D	2022	2022	18,2	D!D2540

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E2540
RCEP D	2024	2024	14,5	D!F2540
RCEP D	2025	2025	12,7	D!G2540
RCEP D	2026	2026	10,9	D!H2540
RCEP D	2027	2027	9,1	D!I2540
RCEP E	2022	2022	18	E!D2543
RCEP E	2023	2023	16	E!E2543
RCEP E	2024	2024	14	E!F2543
RCEP E	2025	2025	12	E!G2543
RCEP E	2026	2026	10	E!H2543
RCEP E	2027	2027	8	E!I2543
RCEP F	2022	2022	18	F!D2540
RCEP F	2023	2023	16	F!E2540
RCEP F	2024	2024	14	F!F2540
RCEP F	2025	2025	12	F!G2540
RCEP F	2026	2026	10	F!H2540
RCEP F	2027	2027	8	F!I2540
VIFTA	2024	2024	18	VI!F2366
VIFTA	2025	2025	16	VI!G2366
VIFTA	2026	2026	14	VI!H2366
VIFTA	2027	2027	12	VI!I2366

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 2008.11 has 3 lines; 2008.11.90 is distinguished from its siblings by: Other.	2008.11.10 Roasted; 2008.11.20 Peanut butter	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 2008.11.90. 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 20% for 2008.11.90 was checked against BT2026 (cell BT2026!N2541), 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)

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.