Vietnam Tariff Intelligence

HS 2305.00.00 detail

HS code	2305.00.00
Description	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
Unit	kg
Generated	04/11/2026 07:36:46
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/23050000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2888
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N2888
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2888
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	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!E2873
ATIGA	2022	2022	0	AT!E2834
ATIGA	2023	2023	0	AT!F2834
ATIGA	2024	2024	0	AT!G2834
ATIGA	2025	2025	0	AT!H2834
ATIGA	2026	2026	0	AT!I2834
ATIGA	2027	2027	0	AT!J2834
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2872
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2872
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2872

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2872
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2872
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2872
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2876
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2876
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2876
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2876
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2876
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2876
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2876
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2840
AIFTA	30/12/2022	2022	0	AI!F2836
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2836
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2836
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2836
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2836
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2836
VKFTA	2022	2022	0	VK!E2836
VKFTA	2023	2023	0	VK!F2836
VKFTA	2024	2024	0	VK!G2836
VKFTA	2025	2025	0	VK!H2836
VKFTA	2026	2026	0	VK!I2836
VKFTA	2027	2027	0	VK!J2836
VCFTA	2022	2022	0	VC!D2883
VCFTA	2023	2023	0	VC!E2883
VCFTA	2024	2024	0	VC!F2883

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2883
VCFTA	2026	2026	0	VC!H2883
VCFTA	2027	2027	0	VC!I2883
VN-EAEU	2022	2022	0	EAV!D2880
VN-EAEU	2023	2023	0	EAV!E2880
VN-EAEU	2024	2024	0	EAV!F2880
VN-EAEU	2025	2025	0	EAV!G2880
VN-EAEU	2026	2026	0	EAV!H2880
VN-EAEU	2027	2027	0	EAV!I2880
AHKFTA	2022	2022	0	AKH!D2888
AHKFTA	2023	2023	0	AKH!E2888
AHKFTA	2024	2024	0	AKH!F2888
AHKFTA	2025	2025	0	AKH!G2888
AHKFTA	2026	2026	0	AKH!H2888
AHKFTA	2027	2027	0	AKH!I2888
EVFTA	2022	2022	0	EV-NK!D2859
EVFTA	2023	2023	0	EV-NK!E2859
EVFTA	2024	2024	0	EV-NK!F2859
EVFTA	2025	2025	0	EV-NK!G2859
EVFTA	2026	2026	0	EV-NK!H2859
EVFTA	2027	2027	0	EV-NK!I2859
UKVFTA	2022	2022	0	UKV!D2861
UKVFTA	2023	2023	0	UKV!E2861
UKVFTA	2024	2024	0	UKV!F2861
UKVFTA	2025	2025	0	UKV!G2861
UKVFTA	2026	2026	0	UKV!H2861

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2861
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2857
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2857
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2857
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2857
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2857
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2857
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2857
RCEP A	2022	2022	0	RCEPT-A!D2880
RCEP A	2023	2023	0	RCEPT-A!E2880
RCEP A	2024	2024	0	RCEPT-A!F2880
RCEP A	2025	2025	0	RCEPT-A!G2880
RCEP A	2026	2026	0	RCEPT-A!H2880
RCEP A	2027	2027	0	RCEPT-A!I2880
RCEP B	2022	2022	0	B!D2880
RCEP B	2023	2023	0	B!E2880
RCEP B	2024	2024	0	B!F2880
RCEP B	2025	2025	0	B!G2880
RCEP B	2026	2026	0	B!H2880
RCEP B	2027	2027	0	B!I2880
RCEP C	2022	2022	0	C!D2880
RCEP C	2023	2023	0	C!E2880
RCEP C	2024	2024	0	C!F2880
RCEP C	2025	2025	0	C!G2880
RCEP C	2026	2026	0	C!H2880
RCEP C	2027	2027	0	C!I2880

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2880
RCEP D	2023	2023	0	D!E2880
RCEP D	2024	2024	0	D!F2880
RCEP D	2025	2025	0	D!G2880
RCEP D	2026	2026	0	D!H2880
RCEP D	2027	2027	0	D!I2880
RCEP E	2022	2022	0	E!D2883
RCEP E	2023	2023	0	E!E2883
RCEP E	2024	2024	0	E!F2883
RCEP E	2025	2025	0	E!G2883
RCEP E	2026	2026	0	E!H2883
RCEP E	2027	2027	0	E!I2883
RCEP F	2022	2022	0	F!D2880
RCEP F	2023	2023	0	F!E2880
RCEP F	2024	2024	0	F!F2880
RCEP F	2025	2025	0	F!G2880
RCEP F	2026	2026	0	F!H2880
RCEP F	2027	2027	0	F!I2880
VIFTA	2024	2024	0	VI!F2685
VIFTA	2025	2025	0	VI!G2685
VIFTA	2026	2026	0	VI!H2685
VIFTA	2027	2027	0	VI!I2685

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
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 2305.00.00. 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 0% for 2305.00.00 was checked against BT2026 (cell BT2026!N2888), 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
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.