Vietnam Tariff Intelligence

# FTA rate comparison – 0805.50.10

| | |
|---|---|
| **HS code** | 0805.50.10 Citrus fruit, fresh or dried / - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia): / - - Lemons (Citrus limon, Citrus limonum) |
| **Country of origin** | — Not selected — |
| **Import date** | 2026-11-03 |
| **Generated** | 03/11/2026 10:00:21 |
| **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/fta/compare/?hs=08055010 |

## FTA rate comparison

| Tariff scheme | Source value | Potentially applicable rate | Below MFN (pts) | Eligibility | Recommendation | Data basis |
|---|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | | When MFN conditions are not met | | BT2026 |
| MFN | 20 | 20% | | Applies to WTO/MFN partners | | BT2026 |
| AANZFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn) |
| ACFTA | 0 (-LA) | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn) |
| AIFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 01/01/2026 - 31/12/2026 |
| AJCEP | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 01/4/2026 - 31/3/2027 |
| AKFTA | 0(-LA) | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn) |
| CPTPP | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 (VI) |
| EVFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| UKVFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |

| Tariff scheme | Source value | Potentially applicable rate | Below MFN (pts) | Eligibility | Recommendation | Data basis |
|---|---|---|---|---|---|---|
| VJEPA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 01/4/2026 - 31/3/2027 |
| VKFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| VN-CAM | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| VN-EAEU | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| VN-LAO | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 |
| VNCU | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2023 - 2027 |
| ATIGA | 5 | 5% | 15.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| RCEP (Annex A) | 10 | 10% | 10.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| RCEP (Annex B) | 10 | 10% | 10.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| RCEP (Annex C) | 10 | 10% | 10.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| RCEP (Annex E) | 10 | 10% | 10.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| RCEP (Annex F) | 10 | 10% | 10.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| RCEP (Annex D) | 10,9 | 10.9% | 9.10 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| VIFTA | 8 | 8% | 12.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| VCFTA | 16 | 16% | 4.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| AHKFTA | 20 | 20% | 0.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |

"Published rate" comes from the source tariff. "Potentially applicable rate" is the numeric value after country exclusions; FTA eligibility always remains unverified.

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.