Vietnam Tariff Intelligence

HS 0711.40.90 detail

HS code	0711.40.90
Description	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption / - Cucumbers and gherkins: / - - Other
Unit	kg
Generated	02/11/2026 19:07:54
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/07114090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1124
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1124
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1124
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, PH)	0% (except LA, PH)	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
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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E1114
ATIGA	2022	2022	0	AT!E1115
ATIGA	2023	2023	0	AT!F1115
ATIGA	2024	2024	0	AT!G1115
ATIGA	2025	2025	0	AT!H1115
ATIGA	2026	2026	0	AT!I1115
ATIGA	2027	2027	0	AT!J1115
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1117
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1117
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1117

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1117
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1117
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1117
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1119
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1119
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1119
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1119
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1119
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1119
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1121
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1116
AIFTA	30/12/2022	2022	0	AI!F1117
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1117
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1117
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1117
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1117
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1117
VKFTA	2022	2022	0	VK!E1115
VKFTA	2023	2023	0	VK!F1115
VKFTA	2024	2024	0	VK!G1115
VKFTA	2025	2025	0	VK!H1115
VKFTA	2026	2026	0	VK!I1115
VKFTA	2027	2027	0	VK!J1115
VCFTA	2022	2022	5	VC!D1126
VCFTA	2023	2023	3	VC!E1126
VCFTA	2024	2024	0	VC!F1126

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1126
VCFTA	2026	2026	0	VC!H1126
VCFTA	2027	2027	0	VC!I1126
VN-EAEU	2022	2022	0	EAV!D1123
VN-EAEU	2023	2023	0	EAV!E1123
VN-EAEU	2024	2024	0	EAV!F1123
VN-EAEU	2025	2025	0	EAV!G1123
VN-EAEU	2026	2026	0	EAV!H1123
VN-EAEU	2027	2027	0	EAV!I1123
AHKFTA	2022	2022	18	AKH!D1133
AHKFTA	2023	2023	12	AKH!E1133
AHKFTA	2024	2024	12	AKH!F1133
AHKFTA	2025	2025	6	AKH!G1133
AHKFTA	2026	2026	6	AKH!H1133
AHKFTA	2027	2027	0	AKH!I1133
EVFTA	2022	2022	15	EV-NK!D1116
EVFTA	2023	2023	10	EV-NK!E1116
EVFTA	2024	2024	5	EV-NK!F1116
EVFTA	2025	2025	0	EV-NK!G1116
EVFTA	2026	2026	0	EV-NK!H1116
EVFTA	2027	2027	0	EV-NK!I1116
UKVFTA	2022	2022	15	UKV!D1118
UKVFTA	2023	2023	10	UKV!E1118
UKVFTA	2024	2024	5	UKV!F1118
UKVFTA	2025	2025	0	UKV!G1118
UKVFTA	2026	2026	0	UKV!H1118

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1118
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1116
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1116
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1116
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1116
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1116
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1116
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1116
RCEP A	2022	2022	27	RCEPT-A!D1119
RCEP A	2023	2023	24	RCEPT-A!E1119
RCEP A	2024	2024	21	RCEPT-A!F1119
RCEP A	2025	2025	18	RCEPT-A!G1119
RCEP A	2026	2026	15	RCEPT-A!H1119
RCEP A	2027	2027	12	RCEPT-A!I1119
RCEP B	2022	2022	27	B!D1119
RCEP B	2023	2023	24	B!E1119
RCEP B	2024	2024	21	B!F1119
RCEP B	2025	2025	18	B!G1119
RCEP B	2026	2026	15	B!H1119
RCEP B	2027	2027	12	B!I1119
RCEP C	2022	2022	27	C!D1119
RCEP C	2023	2023	24	C!E1119
RCEP C	2024	2024	21	C!F1119
RCEP C	2025	2025	18	C!G1119
RCEP C	2026	2026	15	C!H1119
RCEP C	2027	2027	12	C!I1119

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D1119
RCEP D	2023	2023	24,5	D!E1119
RCEP D	2024	2024	21,8	D!F1119
RCEP D	2025	2025	19,1	D!G1119
RCEP D	2026	2026	16,4	D!H1119
RCEP D	2027	2027	13,6	D!I1119
RCEP E	2022	2022	27	E!D1120
RCEP E	2023	2023	24	E!E1120
RCEP E	2024	2024	21	E!F1120
RCEP E	2025	2025	18	E!G1120
RCEP E	2026	2026	15	E!H1120
RCEP E	2027	2027	12	E!I1120
RCEP F	2022	2022	27	F!D1119
RCEP F	2023	2023	24	F!E1119
RCEP F	2024	2024	21	F!F1119
RCEP F	2025	2025	18	F!G1119
RCEP F	2026	2026	15	F!H1119
RCEP F	2027	2027	12	F!I1119
VIFTA	2024	2024	*	VI!F1073
VIFTA	2025	2025	*	VI!G1073
VIFTA	2026	2026	*	VI!H1073
VIFTA	2027	2027	*	VI!I1073

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
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 0711.40 has 2 lines; 0711.40.90 is distinguished from its siblings by: Other.	0711.40.10 Preserved by sulphur dioxide gas	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 "*/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 0711.40.90. 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 30% for 0711.40.90 was checked against BT2026 (cell BT2026!N1124), 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)
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.