Vietnam Tariff Intelligence

HS 0714.10.91 detail

HS code	0714.10.91
Description	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith / - Manioc (cassava): / - - Other: / - - - Frozen
Unit	kg
Generated	30/10/2026 13:57:37
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/07141091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1198
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N1198
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1198
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1198
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
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(-LA, PH, KR)	0% (except LA, PH, 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
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	3	3%	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!E1191
ATIGA	2022	2022	0	AT!E1192
ATIGA	2023	2023	0	AT!F1192
ATIGA	2024	2024	0	AT!G1192
ATIGA	2025	2025	0	AT!H1192
ATIGA	2026	2026	0	AT!I1192
ATIGA	2027	2027	0	AT!J1192
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1194
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1194
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1194

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1194
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1194
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1194
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1196
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1196
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1196
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1196
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1196
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1196
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1198
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1194
AIFTA	30/12/2022	2022	0	AI!F1194
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1194
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1194
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1194
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1194
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1194
VKFTA	2022	2022	0	VK!E1192
VKFTA	2023	2023	0	VK!F1192
VKFTA	2024	2024	0	VK!G1192
VKFTA	2025	2025	0	VK!H1192
VKFTA	2026	2026	0	VK!I1192
VKFTA	2027	2027	0	VK!J1192
VCFTA	2022	2022	2	VC!D1203
VCFTA	2023	2023	1	VC!E1203
VCFTA	2024	2024	0	VC!F1203

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1203
VCFTA	2026	2026	0	VC!H1203
VCFTA	2027	2027	0	VC!I1203
VN-EAEU	2022	2022	0	EAV!D1200
VN-EAEU	2023	2023	0	EAV!E1200
VN-EAEU	2024	2024	0	EAV!F1200
VN-EAEU	2025	2025	0	EAV!G1200
VN-EAEU	2026	2026	0	EAV!H1200
VN-EAEU	2027	2027	0	EAV!I1200
AHKFTA	2022	2022	0	AKH!D1210
AHKFTA	2023	2023	0	AKH!E1210
AHKFTA	2024	2024	0	AKH!F1210
AHKFTA	2025	2025	0	AKH!G1210
AHKFTA	2026	2026	0	AKH!H1210
AHKFTA	2027	2027	0	AKH!I1210
EVFTA	2022	2022	5	EV-NK!D1193
EVFTA	2023	2023	3,3	EV-NK!E1193
EVFTA	2024	2024	1,6	EV-NK!F1193
EVFTA	2025	2025	0	EV-NK!G1193
EVFTA	2026	2026	0	EV-NK!H1193
EVFTA	2027	2027	0	EV-NK!I1193
UKVFTA	2022	2022	5	UKV!D1195
UKVFTA	2023	2023	3,3	UKV!E1195
UKVFTA	2024	2024	1,6	UKV!F1195
UKVFTA	2025	2025	0	UKV!G1195
UKVFTA	2026	2026	0	UKV!H1195

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1195
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1193
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1193
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1193
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1193
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1193
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1193
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1193
RCEP A	2022	2022	0	RCEPT-A!D1196
RCEP A	2023	2023	0	RCEPT-A!E1196
RCEP A	2024	2024	0	RCEPT-A!F1196
RCEP A	2025	2025	0	RCEPT-A!G1196
RCEP A	2026	2026	0	RCEPT-A!H1196
RCEP A	2027	2027	0	RCEPT-A!I1196
RCEP B	2022	2022	0	B!D1196
RCEP B	2023	2023	0	B!E1196
RCEP B	2024	2024	0	B!F1196
RCEP B	2025	2025	0	B!G1196
RCEP B	2026	2026	0	B!H1196
RCEP B	2027	2027	0	B!I1196
RCEP C	2022	2022	0	C!D1196
RCEP C	2023	2023	0	C!E1196
RCEP C	2024	2024	0	C!F1196
RCEP C	2025	2025	0	C!G1196
RCEP C	2026	2026	0	C!H1196
RCEP C	2027	2027	0	C!I1196

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1196
RCEP D	2023	2023	0	D!E1196
RCEP D	2024	2024	0	D!F1196
RCEP D	2025	2025	0	D!G1196
RCEP D	2026	2026	0	D!H1196
RCEP D	2027	2027	0	D!I1196
RCEP E	2022	2022	0	E!D1197
RCEP E	2023	2023	0	E!E1197
RCEP E	2024	2024	0	E!F1197
RCEP E	2025	2025	0	E!G1197
RCEP E	2026	2026	0	E!H1197
RCEP E	2027	2027	0	E!I1197
RCEP F	2022	2022	0	F!D1196
RCEP F	2023	2023	0	F!E1196
RCEP F	2024	2024	0	F!F1196
RCEP F	2025	2025	0	F!G1196
RCEP F	2026	2026	0	F!H1196
RCEP F	2027	2027	0	F!I1196
VIFTA	2024	2024	3	VI!F1147
VIFTA	2025	2025	3	VI!G1147
VIFTA	2026	2026	3	VI!H1147
VIFTA	2027	2027	3	VI!I1147

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 3%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0714.10 has 4 lines; 0714.10.91 is distinguished from its siblings by: Frozen.	0714.10.11 Dried chips; 0714.10.19 Other; 0714.10.99 Other	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 0714.10.91. 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 3% for 0714.10.91 was checked against BT2026 (cell BT2026!N1198), 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)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/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.