Vietnam Tariff Intelligence

HS 0805.21.00 detail

HS code	0805.21.00
Description	Citrus fruit, fresh or dried / - Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: / - - Mandarins (including tangerines and satsumas)
Unit	kg
Generated	08/11/2026 09:17:40
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/08052100/

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!K1295
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1295
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1295
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(-ID, LA, KR)	0% (except ID, 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
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
VCFTA	16	16%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	17.1	17.1%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1285
ATIGA	2022	2022	0	AT!E1286
ATIGA	2023	2023	0	AT!F1286
ATIGA	2024	2024	0	AT!G1286
ATIGA	2025	2025	0	AT!H1286
ATIGA	2026	2026	0	AT!I1286
ATIGA	2027	2027	0	AT!J1286
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1288
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1288
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1288

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1288
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1288
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1288
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1290
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1290
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1290
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1290
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1290
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1290
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1292
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1288
AIFTA	30/12/2022	2022	0	AI!F1288
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1288
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1288
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1288
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1288
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1288
VKFTA	2022	2022	0	VK!E1286
VKFTA	2023	2023	0	VK!F1286
VKFTA	2024	2024	0	VK!G1286
VKFTA	2025	2025	0	VK!H1286
VKFTA	2026	2026	0	VK!I1286
VKFTA	2027	2027	0	VK!J1286
VCFTA	2022	2022	19	VC!D1297
VCFTA	2023	2023	17	VC!E1297
VCFTA	2024	2024	16	VC!F1297

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G1297
VCFTA	2026	2026	16	VC!H1297
VCFTA	2027	2027	16	VC!I1297
VN-EAEU	2022	2022	0	EAV!D1294
VN-EAEU	2023	2023	0	EAV!E1294
VN-EAEU	2024	2024	0	EAV!F1294
VN-EAEU	2025	2025	0	EAV!G1294
VN-EAEU	2026	2026	0	EAV!H1294
VN-EAEU	2027	2027	0	EAV!I1294
VNCU	2022	2022	0	VNCU!D249
VNCU	2023 - 2027		0	VNCU!E249
AHKFTA	2022	2022	18	AKH!D1304
AHKFTA	2023	2023	12	AKH!E1304
AHKFTA	2024	2024	12	AKH!F1304
AHKFTA	2025	2025	6	AKH!G1304
AHKFTA	2026	2026	6	AKH!H1304
AHKFTA	2027	2027	0	AKH!I1304
EVFTA	2022	2022	7,5	EV-NK!D1287
EVFTA	2023	2023	0	EV-NK!E1287
EVFTA	2024	2024	0	EV-NK!F1287
EVFTA	2025	2025	0	EV-NK!G1287
EVFTA	2026	2026	0	EV-NK!H1287
EVFTA	2027	2027	0	EV-NK!I1287
UKVFTA	2022	2022	7,5	UKV!D1289
UKVFTA	2023	2023	0	UKV!E1289
UKVFTA	2024	2024	0	UKV!F1289

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G1289
UKVFTA	2026	2026	0	UKV!H1289
UKVFTA	2027	2027	0	UKV!I1289
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1287
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1287
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1287
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1287
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1287
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1287
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1287
RCEP A	2022	2022	27	RCEPT-A!D1290
RCEP A	2023	2023	24	RCEPT-A!E1290
RCEP A	2024	2024	21	RCEPT-A!F1290
RCEP A	2025	2025	18	RCEPT-A!G1290
RCEP A	2026	2026	15	RCEPT-A!H1290
RCEP A	2027	2027	12	RCEPT-A!I1290
RCEP B	2022	2022	27	B!D1290
RCEP B	2023	2023	24	B!E1290
RCEP B	2024	2024	21	B!F1290
RCEP B	2025	2025	18	B!G1290
RCEP B	2026	2026	15	B!H1290
RCEP B	2027	2027	12	B!I1290
RCEP C	2022	2022	27	C!D1290
RCEP C	2023	2023	24	C!E1290
RCEP C	2024	2024	21	C!F1290
RCEP C	2025	2025	18	C!G1290

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	15	C!H1290
RCEP C	2027	2027	12	C!I1290
RCEP D	2022	2022	27,3	D!D1290
RCEP D	2023	2023	24,5	D!E1290
RCEP D	2024	2024	21,8	D!F1290
RCEP D	2025	2025	19,1	D!G1290
RCEP D	2026	2026	16,4	D!H1290
RCEP D	2027	2027	13,6	D!I1290
RCEP E	2022	2022	27	E!D1291
RCEP E	2023	2023	24	E!E1291
RCEP E	2024	2024	21	E!F1291
RCEP E	2025	2025	18	E!G1291
RCEP E	2026	2026	15	E!H1291
RCEP E	2027	2027	12	E!I1291
RCEP F	2022	2022	27	F!D1290
RCEP F	2023	2023	24	F!E1290
RCEP F	2024	2024	21	F!F1290
RCEP F	2025	2025	18	F!G1290
RCEP F	2026	2026	15	F!H1290
RCEP F	2027	2027	12	F!I1290
VIFTA	2024	2024	25.7	VI!F1237
VIFTA	2025	2025	21.4	VI!G1237
VIFTA	2026	2026	17.1	VI!H1237
VIFTA	2027	2027	12.9	VI!I1237

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
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 0805.21.00. 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 30% for 0805.21.00 was checked against BT2026 (cell BT2026!N1295), 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.