Vietnam Tariff Intelligence

HS 0810.60.00 detail

HS code	0810.60.00
Description	Other fruit, fresh / - Durians
Unit	kg
Generated	01/11/2026 04:18:43
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/08106000/

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!K1330
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1330
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1330
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(-MM, KR)	0% (except MM, 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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	30	30%	Consolidated BT2026	2026	AHK	123/2022/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!E1325
ATIGA	2022	2022	0	AT!E1326
ATIGA	2023	2023	0	AT!F1326
ATIGA	2024	2024	0	AT!G1326
ATIGA	2025	2025	0	AT!H1326
ATIGA	2026	2026	0	AT!I1326
ATIGA	2027	2027	0	AT!J1326
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1328
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1328
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1328

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1328
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1328
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1328
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1330
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1330
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1330
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1330
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1330
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1330
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1332
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1328
AIFTA	30/12/2022	2022	0	AI!F1328
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1328
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1328
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1328
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1328
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1328
VKFTA	2022	2022	0	VK!E1326
VKFTA	2023	2023	0	VK!F1326
VKFTA	2024	2024	0	VK!G1326
VKFTA	2025	2025	0	VK!H1326
VKFTA	2026	2026	0	VK!I1326
VKFTA	2027	2027	0	VK!J1326
VCFTA	2022	2022	6	VC!D1339
VCFTA	2023	2023	3	VC!E1339
VCFTA	2024	2024	0	VC!F1339

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1339
VCFTA	2026	2026	0	VC!H1339
VCFTA	2027	2027	0	VC!I1339
VN-EAEU	2022	2022	0	EAV!D1336
VN-EAEU	2023	2023	0	EAV!E1336
VN-EAEU	2024	2024	0	EAV!F1336
VN-EAEU	2025	2025	0	EAV!G1336
VN-EAEU	2026	2026	0	EAV!H1336
VN-EAEU	2027	2027	0	EAV!I1336
AHKFTA	2022	2022	30	AKH!D1344
AHKFTA	2023	2023	30	AKH!E1344
AHKFTA	2024	2024	30	AKH!F1344
AHKFTA	2025	2025	30	AKH!G1344
AHKFTA	2026	2026	30	AKH!H1344
AHKFTA	2027	2027	30	AKH!I1344
EVFTA	2022	2022	15	EV-NK!D1327
EVFTA	2023	2023	10	EV-NK!E1327
EVFTA	2024	2024	5	EV-NK!F1327
EVFTA	2025	2025	0	EV-NK!G1327
EVFTA	2026	2026	0	EV-NK!H1327
EVFTA	2027	2027	0	EV-NK!I1327
UKVFTA	2022	2022	15	UKV!D1329
UKVFTA	2023	2023	10	UKV!E1329
UKVFTA	2024	2024	5	UKV!F1329
UKVFTA	2025	2025	0	UKV!G1329
UKVFTA	2026	2026	0	UKV!H1329

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1329
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1327
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1327
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1327
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1327
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1327
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1327
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1327
RCEP A	2022	2022	0	RCEPT-A!D1330
RCEP A	2023	2023	0	RCEPT-A!E1330
RCEP A	2024	2024	0	RCEPT-A!F1330
RCEP A	2025	2025	0	RCEPT-A!G1330
RCEP A	2026	2026	0	RCEPT-A!H1330
RCEP A	2027	2027	0	RCEPT-A!I1330
RCEP B	2022	2022	0	B!D1330
RCEP B	2023	2023	0	B!E1330
RCEP B	2024	2024	0	B!F1330
RCEP B	2025	2025	0	B!G1330
RCEP B	2026	2026	0	B!H1330
RCEP B	2027	2027	0	B!I1330
RCEP C	2022	2022	0	C!D1330
RCEP C	2023	2023	0	C!E1330
RCEP C	2024	2024	0	C!F1330
RCEP C	2025	2025	0	C!G1330
RCEP C	2026	2026	0	C!H1330
RCEP C	2027	2027	0	C!I1330

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1330
RCEP D	2023	2023	0	D!E1330
RCEP D	2024	2024	0	D!F1330
RCEP D	2025	2025	0	D!G1330
RCEP D	2026	2026	0	D!H1330
RCEP D	2027	2027	0	D!I1330
RCEP E	2022	2022	0	E!D1331
RCEP E	2023	2023	0	E!E1331
RCEP E	2024	2024	0	E!F1331
RCEP E	2025	2025	0	E!G1331
RCEP E	2026	2026	0	E!H1331
RCEP E	2027	2027	0	E!I1331
RCEP F	2022	2022	0	F!D1330
RCEP F	2023	2023	0	F!E1330
RCEP F	2024	2024	0	F!F1330
RCEP F	2025	2025	0	F!G1330
RCEP F	2026	2026	0	F!H1330
RCEP F	2027	2027	0	F!I1330
VIFTA	2024	2024	*	VI!F1272
VIFTA	2025	2025	*	VI!G1272
VIFTA	2026	2026	*	VI!H1272
VIFTA	2027	2027	*	VI!I1272

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	AHKFTA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 0810.60.00. 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 0810.60.00 was checked against BT2026 (cell BT2026!N1330), 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.