

HS 2005.60.00 detail

|                     |                                                                                                                                                 |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 2005.60.00                                                                                                                                      |
| Description         | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 / - Asparagus |
| Unit                | kg                                                                                                                                              |
| Generated           | 01/11/2026 04:28:31                                                                                                                             |
| 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                | <a href="https://vietnamtariff.com/hs-code/20056000/">https://vietnamtariff.com/hs-code/20056000/</a>                                           |

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!K2518 |
| Preferential (MFN)   | 30           | 30%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2518 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2518 |
| 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<br>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 (-MM)      | 0% (except MM) | 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)       | 0% (except LA) | 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 |
| 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 |
| VCFTA          | 3            | 3%             | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| EVFTA          | 3,7          | 3.7%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 3,7          | 3.7%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/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 |
| RCEP (Annex D) | 16,4         | 16.4%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 30           | 30%     | 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!E2509 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E2470 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F2470 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G2470 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H2470 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I2470 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J2470 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3            | AJ!E2508 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F2508 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G2508 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H2508   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I2508   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J2508   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5            | VJ!E2510   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5          | VJ!F2510   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G2510   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H2510   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I2510   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J2510   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F2512   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H2476 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F2472   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G2472   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H2472   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I2472   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J2472   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K2472   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E2472   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F2472   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G2472   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H2472   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I2472   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J2472   |
| VCFTA   | 2022                                   | 2022 | 13           | VC!D2519   |
| VCFTA   | 2023                                   | 2023 | 10           | VC!E2519   |
| VCFTA   | 2024                                   | 2024 | 8            | VC!F2519   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 5            | VC!G2519    |
| VCFTA   | 2026   | 2026 | 3            | VC!H2519    |
| VCFTA   | 2027   | 2027 | 0            | VC!I2519    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D2516   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E2516   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F2516   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G2516   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H2516   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I2516   |
| AHKFTA  | 2022   | 2022 | 18           | AKH!D2524   |
| AHKFTA  | 2023   | 2023 | 12           | AKH!E2524   |
| AHKFTA  | 2024   | 2024 | 12           | AKH!F2524   |
| AHKFTA  | 2025   | 2025 | 6            | AKH!G2524   |
| AHKFTA  | 2026   | 2026 | 6            | AKH!H2524   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I2524   |
| EVFTA   | 2022   | 2022 | 18,7         | EV-NK!D2495 |
| EVFTA   | 2023   | 2023 | 15           | EV-NK!E2495 |
| EVFTA   | 2024   | 2024 | 11,2         | EV-NK!F2495 |
| EVFTA   | 2025   | 2025 | 7,5          | EV-NK!G2495 |
| EVFTA   | 2026   | 2026 | 3,7          | EV-NK!H2495 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I2495 |
| UKVFTA  | 2022   | 2022 | 18,7         | UKV!D2497   |
| UKVFTA  | 2023   | 2023 | 15           | UKV!E2497   |
| UKVFTA  | 2024   | 2024 | 11,2         | UKV!F2497   |
| UKVFTA  | 2025   | 2025 | 7,5          | UKV!G2497   |
| UKVFTA  | 2026   | 2026 | 3,7          | UKV!H2497   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I2497     |
| CPTPP  | (I)    | 2021 (DERIVED) | 11,3         | CPTPP!D2491   |
| CPTPP  | (II)   | 2022 (DERIVED) | 5,6          | CPTPP!E2491   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F2491   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G2491   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H2491   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I2491   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J2491   |
| RCEP A | 2022   | 2022           | 27           | RCEPT-A!D2514 |
| RCEP A | 2023   | 2023           | 24           | RCEPT-A!E2514 |
| RCEP A | 2024   | 2024           | 21           | RCEPT-A!F2514 |
| RCEP A | 2025   | 2025           | 18           | RCEPT-A!G2514 |
| RCEP A | 2026   | 2026           | 15           | RCEPT-A!H2514 |
| RCEP A | 2027   | 2027           | 12           | RCEPT-A!I2514 |
| RCEP B | 2022   | 2022           | 27           | B!D2514       |
| RCEP B | 2023   | 2023           | 24           | B!E2514       |
| RCEP B | 2024   | 2024           | 21           | B!F2514       |
| RCEP B | 2025   | 2025           | 18           | B!G2514       |
| RCEP B | 2026   | 2026           | 15           | B!H2514       |
| RCEP B | 2027   | 2027           | 12           | B!I2514       |
| RCEP C | 2022   | 2022           | 27           | C!D2514       |
| RCEP C | 2023   | 2023           | 24           | C!E2514       |
| RCEP C | 2024   | 2024           | 21           | C!F2514       |
| RCEP C | 2025   | 2025           | 18           | C!G2514       |
| RCEP C | 2026   | 2026           | 15           | C!H2514       |
| RCEP C | 2027   | 2027           | 12           | C!I2514       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 27,3         | D!D2514  |
| RCEP D | 2023   | 2023 | 24,5         | D!E2514  |
| RCEP D | 2024   | 2024 | 21,8         | D!F2514  |
| RCEP D | 2025   | 2025 | 19,1         | D!G2514  |
| RCEP D | 2026   | 2026 | 16,4         | D!H2514  |
| RCEP D | 2027   | 2027 | 13,6         | D!I2514  |
| RCEP E | 2022   | 2022 | 27           | E!D2517  |
| RCEP E | 2023   | 2023 | 24           | E!E2517  |
| RCEP E | 2024   | 2024 | 21           | E!F2517  |
| RCEP E | 2025   | 2025 | 18           | E!G2517  |
| RCEP E | 2026   | 2026 | 15           | E!H2517  |
| RCEP E | 2027   | 2027 | 12           | E!I2517  |
| RCEP F | 2022   | 2022 | 27           | F!D2514  |
| RCEP F | 2023   | 2023 | 24           | F!E2514  |
| RCEP F | 2024   | 2024 | 21           | F!F2514  |
| RCEP F | 2025   | 2025 | 18           | F!G2514  |
| RCEP F | 2026   | 2026 | 15           | F!H2514  |
| RCEP F | 2027   | 2027 | 12           | F!I2514  |
| VIFTA  | 2024   | 2024 | 30           | VI!F2343 |
| VIFTA  | 2025   | 2025 | 30           | VI!G2343 |
| VIFTA  | 2026   | 2026 | 30           | VI!H2343 |
| VIFTA  | 2027   | 2027 | 30           | VI!I2343 |

**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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | VIFTA 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 "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 2005.60.00. 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 2005.60.00 was checked against BT2026 (cell BT2026!N2518), 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.