Vietnam Tariff Intelligence

HS 2005.91.00 detail

HS code	2005.91.00
Description	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06 / - Other vegetables and mixtures of vegetables: / - - Bamboo shoots
Unit	kg
Generated	02/11/2026 04:54:39
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/20059100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	48	48%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2522
Preferential (MFN)	32	32%	26/2023/NĐ-CP	2023-07-15	BT2026!N2522
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2522
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 (-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, MY)	0% (except LA, MY)	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
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
EVFTA	4	4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4	4%	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)	16	16%	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)	16	16%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	16	16%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	16	16%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16	16%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	32	32%	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!E2513
ATIGA	2022	2022	0	AT!E2474
ATIGA	2023	2023	0	AT!F2474
ATIGA	2024	2024	0	AT!G2474
ATIGA	2025	2025	0	AT!H2474
ATIGA	2026	2026	0	AT!I2474
ATIGA	2027	2027	0	AT!J2474
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2512
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2512
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2512

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2512
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2512
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2512
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2514
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2514
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2514
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2514
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2514
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2514
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2516
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2480
AIFTA	30/12/2022	2022	0	AI!F2476
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2476
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2476
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2476
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2476
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2476
VKFTA	2022	2022	0	VK!E2476
VKFTA	2023	2023	0	VK!F2476
VKFTA	2024	2024	0	VK!G2476
VKFTA	2025	2025	0	VK!H2476
VKFTA	2026	2026	0	VK!I2476
VKFTA	2027	2027	0	VK!J2476
VCFTA	2022	2022	6	VC!D2523
VCFTA	2023	2023	3	VC!E2523
VCFTA	2024	2024	0	VC!F2523

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2523
VCFTA	2026	2026	0	VC!H2523
VCFTA	2027	2027	0	VC!I2523
VN-EAEU	2022	2022	8,7	EAV!D2520
VN-EAEU	2023	2023	5,8	EAV!E2520
VN-EAEU	2024	2024	2,9	EAV!F2520
VN-EAEU	2025	2025	0	EAV!G2520
VN-EAEU	2026	2026	0	EAV!H2520
VN-EAEU	2027	2027	0	EAV!I2520
AHKFTA	2022	2022	19	AKH!D2528
AHKFTA	2023	2023	13	AKH!E2528
AHKFTA	2024	2024	13	AKH!F2528
AHKFTA	2025	2025	6	AKH!G2528
AHKFTA	2026	2026	6	AKH!H2528
AHKFTA	2027	2027	0	AKH!I2528
EVFTA	2022	2022	20	EV-NK!D2499
EVFTA	2023	2023	16	EV-NK!E2499
EVFTA	2024	2024	12	EV-NK!F2499
EVFTA	2025	2025	8	EV-NK!G2499
EVFTA	2026	2026	4	EV-NK!H2499
EVFTA	2027	2027	0	EV-NK!I2499
UKVFTA	2022	2022	20	UKV!D2501
UKVFTA	2023	2023	16	UKV!E2501
UKVFTA	2024	2024	12	UKV!F2501
UKVFTA	2025	2025	8	UKV!G2501
UKVFTA	2026	2026	4	UKV!H2501

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2501
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D2495
CPTPP	(II)	2022 (DERIVED)	5,1	CPTPP!E2495
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2495
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2495
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2495
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2495
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2495
RCEP A	2022	2022	28,8	RCEPT-A!D2518
RCEP A	2023	2023	25,6	RCEPT-A!E2518
RCEP A	2024	2024	22,4	RCEPT-A!F2518
RCEP A	2025	2025	19,2	RCEPT-A!G2518
RCEP A	2026	2026	16	RCEPT-A!H2518
RCEP A	2027	2027	12,8	RCEPT-A!I2518
RCEP B	2022	2022	28,8	B!D2518
RCEP B	2023	2023	25,6	B!E2518
RCEP B	2024	2024	22,4	B!F2518
RCEP B	2025	2025	19,2	B!G2518
RCEP B	2026	2026	16	B!H2518
RCEP B	2027	2027	12,8	B!I2518
RCEP C	2022	2022	28,8	C!D2518
RCEP C	2023	2023	25,6	C!E2518
RCEP C	2024	2024	22,4	C!F2518
RCEP C	2025	2025	19,2	C!G2518
RCEP C	2026	2026	16	C!H2518
RCEP C	2027	2027	12,8	C!I2518

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	29,1	D!D2518
RCEP D	2023	2023	26,2	D!E2518
RCEP D	2024	2024	23,3	D!F2518
RCEP D	2025	2025	20,4	D!G2518
RCEP D	2026	2026	17,5	D!H2518
RCEP D	2027	2027	14,5	D!I2518
RCEP E	2022	2022	28,8	E!D2521
RCEP E	2023	2023	25,6	E!E2521
RCEP E	2024	2024	22,4	E!F2521
RCEP E	2025	2025	19,2	E!G2521
RCEP E	2026	2026	16	E!H2521
RCEP E	2027	2027	12,8	E!I2521
RCEP F	2022	2022	28,8	F!D2518
RCEP F	2023	2023	25,6	F!E2518
RCEP F	2024	2024	22,4	F!F2518
RCEP F	2025	2025	19,2	F!G2518
RCEP F	2026	2026	16	F!H2518
RCEP F	2027	2027	12,8	F!I2518
VIFTA	2024	2024	32	VI!F2347
VIFTA	2025	2025	32	VI!G2347
VIFTA	2026	2026	32	VI!H2347
VIFTA	2027	2027	32	VI!I2347

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 32%: the preferential rate is equal to or higher than the MFN rate (32%) in the source tariff – claiming the FTA brings no saving.	MFN 32%		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 2005.91.00. 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 32% for 2005.91.00 was checked against BT2026 (cell BT2026!N2522), 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.