Vietnam Tariff Intelligence

HS 2008.99.40 detail

HS code	2008.99.40
Description	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included / - Other, including mixtures other than those of subheading 2008.19: / - - Other: / - - - Other, containing added sugar or other sweetening matter or spirit
Unit	kg
Generated	31/10/2026 08:03:37
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/20089940/

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!K2575
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2575
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2575
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, TH, CN)	0% (except MM, TH, CN)	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, KR)	0% (except 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
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
VCFTA	2	2%	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
RCEP (Annex A)	30	30%	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)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E2569
ATIGA	2022	2022	0	AT!E2530
ATIGA	2023	2023	0	AT!F2530
ATIGA	2024	2024	0	AT!G2530
ATIGA	2025	2025	0	AT!H2530
ATIGA	2026	2026	0	AT!I2530
ATIGA	2027	2027	0	AT!J2530
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2568
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2568
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2568

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2568
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2568
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2568
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2570
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2570
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2570
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2570
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2570
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2570
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2572
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2536
AIFTA	30/12/2022	2022	0	AI!F2532
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2532
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2532
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2532
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2532
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2532
VKFTA	2022	2022	0	VK!E2532
VKFTA	2023	2023	0	VK!F2532
VKFTA	2024	2024	0	VK!G2532
VKFTA	2025	2025	0	VK!H2532
VKFTA	2026	2026	0	VK!I2532
VKFTA	2027	2027	0	VK!J2532
VCFTA	2022	2022	11	VC!D2579
VCFTA	2023	2023	9	VC!E2579
VCFTA	2024	2024	7	VC!F2579

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2579
VCFTA	2026	2026	2	VC!H2579
VCFTA	2027	2027	0	VC!I2579
VN-EAEU	2022	2022	8,2	EAV!D2576
VN-EAEU	2023	2023	5,5	EAV!E2576
VN-EAEU	2024	2024	2,7	EAV!F2576
VN-EAEU	2025	2025	0	EAV!G2576
VN-EAEU	2026	2026	0	EAV!H2576
VN-EAEU	2027	2027	0	EAV!I2576
VNCU	2022	2022	0	VNCU!D396
VNCU	2023 - 2027		0	VNCU!E396
AHKFTA	2022	2022	*	AKH!D2584
AHKFTA	2023	2023	*	AKH!E2584
AHKFTA	2024	2024	*	AKH!F2584
AHKFTA	2025	2025	*	AKH!G2584
AHKFTA	2026	2026	*	AKH!H2584
AHKFTA	2027	2027	*	AKH!I2584
EVFTA	2022	2022	18,7	EV-NK!D2555
EVFTA	2023	2023	15	EV-NK!E2555
EVFTA	2024	2024	11,2	EV-NK!F2555
EVFTA	2025	2025	7,5	EV-NK!G2555
EVFTA	2026	2026	3,7	EV-NK!H2555
EVFTA	2027	2027	0	EV-NK!I2555
UKVFTA	2022	2022	18,7	UKV!D2557
UKVFTA	2023	2023	15	UKV!E2557
UKVFTA	2024	2024	11,2	UKV!F2557

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	7,5	UKV!G2557
UKVFTA	2026	2026	3,7	UKV!H2557
UKVFTA	2027	2027	0	UKV!I2557
CPTPP	(I)	2021 (DERIVED)	6	CPTPP!D2551
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2551
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2551
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2551
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2551
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2551
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2551
RCEP A	2022	2022	30	RCEPT-A!D2574
RCEP A	2023	2023	30	RCEPT-A!E2574
RCEP A	2024	2024	30	RCEPT-A!F2574
RCEP A	2025	2025	30	RCEPT-A!G2574
RCEP A	2026	2026	30	RCEPT-A!H2574
RCEP A	2027	2027	30	RCEPT-A!I2574
RCEP B	2022	2022	30	B!D2574
RCEP B	2023	2023	30	B!E2574
RCEP B	2024	2024	30	B!F2574
RCEP B	2025	2025	30	B!G2574
RCEP B	2026	2026	30	B!H2574
RCEP B	2027	2027	30	B!I2574
RCEP C	2022	2022	*	C!D2574
RCEP C	2023	2023	*	C!E2574
RCEP C	2024	2024	*	C!F2574
RCEP C	2025	2025	*	C!G2574

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	*	C!H2574
RCEP C	2027	2027	*	C!I2574
RCEP D	2022	2022	30	D!D2574
RCEP D	2023	2023	30	D!E2574
RCEP D	2024	2024	30	D!F2574
RCEP D	2025	2025	30	D!G2574
RCEP D	2026	2026	30	D!H2574
RCEP D	2027	2027	30	D!I2574
RCEP E	2022	2022	30	E!D2577
RCEP E	2023	2023	30	E!E2577
RCEP E	2024	2024	30	E!F2577
RCEP E	2025	2025	30	E!G2577
RCEP E	2026	2026	30	E!H2577
RCEP E	2027	2027	30	E!I2577
RCEP F	2022	2022	30	F!D2574
RCEP F	2023	2023	30	F!E2574
RCEP F	2024	2024	30	F!F2574
RCEP F	2025	2025	30	F!G2574
RCEP F	2026	2026	30	F!H2574
RCEP F	2027	2027	30	F!I2574
VIFTA	2024	2024	30	VI!F2400
VIFTA	2025	2025	30	VI!G2400
VIFTA	2026	2026	30	VI!H2400
VIFTA	2027	2027	30	VI!I2400

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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	RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%, 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2008.99 has 5 lines; 2008.99.40 is distinguished from its siblings by: Other, containing added sugar or other sweetening matter or spirit.	2008.99.10 Lychees; 2008.99.20 Longans; 2008.99.30 Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit; 2008.99.90 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 "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 2008.99.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 30% for 2008.99.40 was checked against BT2026 (cell BT2026!N2575), 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)

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.