Vietnam Tariff Intelligence

HS 0707.00.00 detail

HS code	0707.00.00
Description	Cucumbers and gherkins, fresh or chilled
Unit	kg
Generated	11/11/2026 23:06:54
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/07070000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1074
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1074
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1074
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(-KH, LA, PH)	0% (except KH, LA, PH)	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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E1060
ATIGA	2022	2022	0	AT!E1061
ATIGA	2023	2023	0	AT!F1061
ATIGA	2024	2024	0	AT!G1061
ATIGA	2025	2025	0	AT!H1061
ATIGA	2026	2026	0	AT!I1061
ATIGA	2027	2027	0	AT!J1061
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1063
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1063
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1063

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1063
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1063
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1063
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1065
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1065
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1065
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1065
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1065
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1065
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1067
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1062
AIFTA	30/12/2022	2022	0	AI!F1063
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1063
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1063
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1063
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1063
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1063
VKFTA	2022	2022	0	VK!E1061
VKFTA	2023	2023	0	VK!F1061
VKFTA	2024	2024	0	VK!G1061
VKFTA	2025	2025	0	VK!H1061
VKFTA	2026	2026	0	VK!I1061
VKFTA	2027	2027	0	VK!J1061
VCFTA	2022	2022	4	VC!D1072
VCFTA	2023	2023	2	VC!E1072
VCFTA	2024	2024	0	VC!F1072

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1072
VCFTA	2026	2026	0	VC!H1072
VCFTA	2027	2027	0	VC!I1072
VN-EAEU	2022	2022	0	EAV!D1069
VN-EAEU	2023	2023	0	EAV!E1069
VN-EAEU	2024	2024	0	EAV!F1069
VN-EAEU	2025	2025	0	EAV!G1069
VN-EAEU	2026	2026	0	EAV!H1069
VN-EAEU	2027	2027	0	EAV!I1069
VNCU	2022	2022	0	VNCU!D213
VNCU	2023 - 2027		0	VNCU!E213
AHKFTA	2022	2022	12	AKH!D1079
AHKFTA	2023	2023	8	AKH!E1079
AHKFTA	2024	2024	8	AKH!F1079
AHKFTA	2025	2025	4	AKH!G1079
AHKFTA	2026	2026	4	AKH!H1079
AHKFTA	2027	2027	0	AKH!I1079
EVFTA	2022	2022	10	EV-NK!D1062
EVFTA	2023	2023	6,6	EV-NK!E1062
EVFTA	2024	2024	3,3	EV-NK!F1062
EVFTA	2025	2025	0	EV-NK!G1062
EVFTA	2026	2026	0	EV-NK!H1062
EVFTA	2027	2027	0	EV-NK!I1062
UKVFTA	2022	2022	10	UKV!D1064
UKVFTA	2023	2023	6,6	UKV!E1064
UKVFTA	2024	2024	3,3	UKV!F1064

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G1064
UKVFTA	2026	2026	0	UKV!H1064
UKVFTA	2027	2027	0	UKV!I1064
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1062
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1062
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1062
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1062
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1062
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1062
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1062
RCEP A	2022	2022	18	RCEPT-A!D1065
RCEP A	2023	2023	16	RCEPT-A!E1065
RCEP A	2024	2024	14	RCEPT-A!F1065
RCEP A	2025	2025	12	RCEPT-A!G1065
RCEP A	2026	2026	10	RCEPT-A!H1065
RCEP A	2027	2027	8	RCEPT-A!I1065
RCEP B	2022	2022	18	B!D1065
RCEP B	2023	2023	16	B!E1065
RCEP B	2024	2024	14	B!F1065
RCEP B	2025	2025	12	B!G1065
RCEP B	2026	2026	10	B!H1065
RCEP B	2027	2027	8	B!I1065
RCEP C	2022	2022	18	C!D1065
RCEP C	2023	2023	16	C!E1065
RCEP C	2024	2024	14	C!F1065
RCEP C	2025	2025	12	C!G1065

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	10	C!H1065
RCEP C	2027	2027	8	C!I1065
RCEP D	2022	2022	18,2	D!D1065
RCEP D	2023	2023	16,4	D!E1065
RCEP D	2024	2024	14,5	D!F1065
RCEP D	2025	2025	12,7	D!G1065
RCEP D	2026	2026	10,9	D!H1065
RCEP D	2027	2027	9,1	D!I1065
RCEP E	2022	2022	18	E!D1066
RCEP E	2023	2023	16	E!E1066
RCEP E	2024	2024	14	E!F1066
RCEP E	2025	2025	12	E!G1066
RCEP E	2026	2026	10	E!H1066
RCEP E	2027	2027	8	E!I1066
RCEP F	2022	2022	18	F!D1065
RCEP F	2023	2023	16	F!E1065
RCEP F	2024	2024	14	F!F1065
RCEP F	2025	2025	12	F!G1065
RCEP F	2026	2026	10	F!H1065
RCEP F	2027	2027	8	F!I1065
VIFTA	2024	2024	18	VI!F1023
VIFTA	2025	2025	16	VI!G1023
VIFTA	2026	2026	14	VI!H1023
VIFTA	2027	2027	12	VI!I1023

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
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 0707.00.00. 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 20% for 0707.00.00 was checked against BT2026 (cell BT2026!N1074), 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.