Vietnam Tariff Intelligence

HS 0710.30.00 detail

HS code	0710.30.00
Description	Vegetables (uncooked or cooked by steaming or boiling in water), frozen / - Spinach, New Zealand spinach and orache spinach (garden spinach)
Unit	kg
Generated	08/11/2026 19:03:07
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/07103000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1114
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1114
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1114
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	0%	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	3	3%	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!E1103
ATIGA	2022	2022	0	AT!E1104
ATIGA	2023	2023	0	AT!F1104
ATIGA	2024	2024	0	AT!G1104
ATIGA	2025	2025	0	AT!H1104
ATIGA	2026	2026	0	AT!I1104
ATIGA	2027	2027	0	AT!J1104
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1106
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1106
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1106

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1106
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1106
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1106
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1108
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1108
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1108
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1108
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1108
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1108
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1110
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1105
AIFTA	30/12/2022	2022	0	AI!F1106
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1106
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1106
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1106
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1106
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1106
VKFTA	2022	2022	0	VK!E1104
VKFTA	2023	2023	0	VK!F1104
VKFTA	2024	2024	0	VK!G1104
VKFTA	2025	2025	0	VK!H1104
VKFTA	2026	2026	0	VK!I1104
VKFTA	2027	2027	0	VK!J1104
VCFTA	2022	2022	3	VC!D1115
VCFTA	2023	2023	1	VC!E1115
VCFTA	2024	2024	0	VC!F1115

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1115
VCFTA	2026	2026	0	VC!H1115
VCFTA	2027	2027	0	VC!I1115
VN-EAEU	2022	2022	0	EAV!D1112
VN-EAEU	2023	2023	0	EAV!E1112
VN-EAEU	2024	2024	0	EAV!F1112
VN-EAEU	2025	2025	0	EAV!G1112
VN-EAEU	2026	2026	0	EAV!H1112
VN-EAEU	2027	2027	0	EAV!I1112
AHKFTA	2022	2022	9	AKH!D1122
AHKFTA	2023	2023	6	AKH!E1122
AHKFTA	2024	2024	6	AKH!F1122
AHKFTA	2025	2025	3	AKH!G1122
AHKFTA	2026	2026	3	AKH!H1122
AHKFTA	2027	2027	0	AKH!I1122
EVFTA	2022	2022	7,5	EV-NK!D1105
EVFTA	2023	2023	5	EV-NK!E1105
EVFTA	2024	2024	2,5	EV-NK!F1105
EVFTA	2025	2025	0	EV-NK!G1105
EVFTA	2026	2026	0	EV-NK!H1105
EVFTA	2027	2027	0	EV-NK!I1105
UKVFTA	2022	2022	7,5	UKV!D1107
UKVFTA	2023	2023	5	UKV!E1107
UKVFTA	2024	2024	2,5	UKV!F1107
UKVFTA	2025	2025	0	UKV!G1107
UKVFTA	2026	2026	0	UKV!H1107

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1107
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1105
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1105
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1105
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1105
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1105
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1105
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1105
RCEP A	2022	2022	0	RCEPT-A!D1108
RCEP A	2023	2023	0	RCEPT-A!E1108
RCEP A	2024	2024	0	RCEPT-A!F1108
RCEP A	2025	2025	0	RCEPT-A!G1108
RCEP A	2026	2026	0	RCEPT-A!H1108
RCEP A	2027	2027	0	RCEPT-A!I1108
RCEP B	2022	2022	0	B!D1108
RCEP B	2023	2023	0	B!E1108
RCEP B	2024	2024	0	B!F1108
RCEP B	2025	2025	0	B!G1108
RCEP B	2026	2026	0	B!H1108
RCEP B	2027	2027	0	B!I1108
RCEP C	2022	2022	0	C!D1108
RCEP C	2023	2023	0	C!E1108
RCEP C	2024	2024	0	C!F1108
RCEP C	2025	2025	0	C!G1108
RCEP C	2026	2026	0	C!H1108
RCEP C	2027	2027	0	C!I1108

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1108
RCEP D	2023	2023	0	D!E1108
RCEP D	2024	2024	0	D!F1108
RCEP D	2025	2025	0	D!G1108
RCEP D	2026	2026	0	D!H1108
RCEP D	2027	2027	0	D!I1108
RCEP E	2022	2022	0	E!D1109
RCEP E	2023	2023	0	E!E1109
RCEP E	2024	2024	0	E!F1109
RCEP E	2025	2025	0	E!G1109
RCEP E	2026	2026	0	E!H1109
RCEP E	2027	2027	0	E!I1109
RCEP F	2022	2022	0	F!D1108
RCEP F	2023	2023	0	F!E1108
RCEP F	2024	2024	0	F!F1108
RCEP F	2025	2025	0	F!G1108
RCEP F	2026	2026	0	F!H1108
RCEP F	2027	2027	0	F!I1108
VIFTA	2024	2024	*	VI!F1063
VIFTA	2025	2025	*	VI!G1063
VIFTA	2026	2026	*	VI!H1063
VIFTA	2027	2027	*	VI!I1063

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 0710.30.00. 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 15% for 0710.30.00 was checked against BT2026 (cell BT2026!N1114), 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.