Vietnam Tariff Intelligence

HS 0712.32.00 detail

HS code	0712.32.00
Description	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared / - Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles: / - - Wood ears (Auricularia spp.)
Unit	kg
Generated	03/11/2026 23:32:12
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/07123200/

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!K1144
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1144
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1144
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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	6	6%	Consolidated BT2026	2026	VC	112/2022/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
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!E1135
ATIGA	2022	2022	0	AT!E1136
ATIGA	2023	2023	0	AT!F1136
ATIGA	2024	2024	0	AT!G1136
ATIGA	2025	2025	0	AT!H1136
ATIGA	2026	2026	0	AT!I1136
ATIGA	2027	2027	0	AT!J1136
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1138
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1138
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1138

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1138
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1138
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1138
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1140
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1140
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1140
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1140
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1140
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1140
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1142
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1138
AIFTA	30/12/2022	2022	0	AI!F1138
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1138
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1138
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1138
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1138
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1138
VKFTA	2022	2022	0	VK!E1136
VKFTA	2023	2023	0	VK!F1136
VKFTA	2024	2024	0	VK!G1136
VKFTA	2025	2025	0	VK!H1136
VKFTA	2026	2026	0	VK!I1136
VKFTA	2027	2027	0	VK!J1136
VCFTA	2022	2022	13	VC!D1147
VCFTA	2023	2023	11	VC!E1147
VCFTA	2024	2024	9	VC!F1147

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G1147
VCFTA	2026	2026	6	VC!H1147
VCFTA	2027	2027	4	VC!I1147
VN-EAEU	2022	2022	0	EAV!D1144
VN-EAEU	2023	2023	0	EAV!E1144
VN-EAEU	2024	2024	0	EAV!F1144
VN-EAEU	2025	2025	0	EAV!G1144
VN-EAEU	2026	2026	0	EAV!H1144
VN-EAEU	2027	2027	0	EAV!I1144
AHKFTA	2022	2022	18	AKH!D1154
AHKFTA	2023	2023	12	AKH!E1154
AHKFTA	2024	2024	12	AKH!F1154
AHKFTA	2025	2025	6	AKH!G1154
AHKFTA	2026	2026	6	AKH!H1154
AHKFTA	2027	2027	0	AKH!I1154
EVFTA	2022	2022	15	EV-NK!D1137
EVFTA	2023	2023	10	EV-NK!E1137
EVFTA	2024	2024	5	EV-NK!F1137
EVFTA	2025	2025	0	EV-NK!G1137
EVFTA	2026	2026	0	EV-NK!H1137
EVFTA	2027	2027	0	EV-NK!I1137
UKVFTA	2022	2022	15	UKV!D1139
UKVFTA	2023	2023	10	UKV!E1139
UKVFTA	2024	2024	5	UKV!F1139
UKVFTA	2025	2025	0	UKV!G1139
UKVFTA	2026	2026	0	UKV!H1139

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1139
CPTPP	(I)	2021 (DERIVED)	15	CPTPP!D1137
CPTPP	(II)	2022 (DERIVED)	11,2	CPTPP!E1137
CPTPP	(III)	2023 (DERIVED)	7,5	CPTPP!F1137
CPTPP	(IV)	2024 (DERIVED)	3,7	CPTPP!G1137
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1137
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1137
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1137
RCEP A	2022	2022	27	RCEPT-A!D1140
RCEP A	2023	2023	24	RCEPT-A!E1140
RCEP A	2024	2024	21	RCEPT-A!F1140
RCEP A	2025	2025	18	RCEPT-A!G1140
RCEP A	2026	2026	15	RCEPT-A!H1140
RCEP A	2027	2027	12	RCEPT-A!I1140
RCEP B	2022	2022	27	B!D1140
RCEP B	2023	2023	24	B!E1140
RCEP B	2024	2024	21	B!F1140
RCEP B	2025	2025	18	B!G1140
RCEP B	2026	2026	15	B!H1140
RCEP B	2027	2027	12	B!I1140
RCEP C	2022	2022	27	C!D1140
RCEP C	2023	2023	24	C!E1140
RCEP C	2024	2024	21	C!F1140
RCEP C	2025	2025	18	C!G1140
RCEP C	2026	2026	15	C!H1140
RCEP C	2027	2027	12	C!I1140

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D1140
RCEP D	2023	2023	24,5	D!E1140
RCEP D	2024	2024	21,8	D!F1140
RCEP D	2025	2025	19,1	D!G1140
RCEP D	2026	2026	16,4	D!H1140
RCEP D	2027	2027	13,6	D!I1140
RCEP E	2022	2022	27	E!D1141
RCEP E	2023	2023	24	E!E1141
RCEP E	2024	2024	21	E!F1141
RCEP E	2025	2025	18	E!G1141
RCEP E	2026	2026	15	E!H1141
RCEP E	2027	2027	12	E!I1141
RCEP F	2022	2022	27	F!D1140
RCEP F	2023	2023	24	F!E1140
RCEP F	2024	2024	21	F!F1140
RCEP F	2025	2025	18	F!G1140
RCEP F	2026	2026	15	F!H1140
RCEP F	2027	2027	12	F!I1140
VIFTA	2024	2024	*	VI!F1093
VIFTA	2025	2025	*	VI!G1093
VIFTA	2026	2026	*	VI!H1093
VIFTA	2027	2027	*	VI!I1093

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 0712.32.00. 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 0712.32.00 was checked against BT2026 (cell BT2026!N1144), 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.