Vietnam Tariff Intelligence

HS 0712.39.90 detail

HS code	0712.39.90
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: / - - Other: / - - - Other
Unit	kg
Generated	02/11/2026 14:48:23
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/07123990/

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!K1149
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1149
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1149
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!E1140
ATIGA	2022	2022	0	AT!E1141
ATIGA	2023	2023	0	AT!F1141
ATIGA	2024	2024	0	AT!G1141
ATIGA	2025	2025	0	AT!H1141
ATIGA	2026	2026	0	AT!I1141
ATIGA	2027	2027	0	AT!J1141
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1143
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1143
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1143

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1143
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1143
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1143
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1145
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1145
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1145
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1145
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1145
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1145
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1147
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1143
AIFTA	30/12/2022	2022	0	AI!F1143
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1143
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1143
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1143
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1143
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1143
VKFTA	2022	2022	0	VK!E1141
VKFTA	2023	2023	0	VK!F1141
VKFTA	2024	2024	0	VK!G1141
VKFTA	2025	2025	0	VK!H1141
VKFTA	2026	2026	0	VK!I1141
VKFTA	2027	2027	0	VK!J1141
VCFTA	2022	2022	13	VC!D1152
VCFTA	2023	2023	11	VC!E1152
VCFTA	2024	2024	9	VC!F1152

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	8	VC!G1152
VCFTA	2026	2026	6	VC!H1152
VCFTA	2027	2027	4	VC!I1152
VN-EAEU	2022	2022	0	EAV!D1149
VN-EAEU	2023	2023	0	EAV!E1149
VN-EAEU	2024	2024	0	EAV!F1149
VN-EAEU	2025	2025	0	EAV!G1149
VN-EAEU	2026	2026	0	EAV!H1149
VN-EAEU	2027	2027	0	EAV!I1149
AHKFTA	2022	2022	18	AKH!D1159
AHKFTA	2023	2023	12	AKH!E1159
AHKFTA	2024	2024	12	AKH!F1159
AHKFTA	2025	2025	6	AKH!G1159
AHKFTA	2026	2026	6	AKH!H1159
AHKFTA	2027	2027	0	AKH!I1159
EVFTA	2022	2022	15	EV-NK!D1142
EVFTA	2023	2023	10	EV-NK!E1142
EVFTA	2024	2024	5	EV-NK!F1142
EVFTA	2025	2025	0	EV-NK!G1142
EVFTA	2026	2026	0	EV-NK!H1142
EVFTA	2027	2027	0	EV-NK!I1142
UKVFTA	2022	2022	15	UKV!D1144
UKVFTA	2023	2023	10	UKV!E1144
UKVFTA	2024	2024	5	UKV!F1144
UKVFTA	2025	2025	0	UKV!G1144
UKVFTA	2026	2026	0	UKV!H1144

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1144
CPTPP	(I)	2021 (DERIVED)	15	CPTPP!D1142
CPTPP	(II)	2022 (DERIVED)	11,2	CPTPP!E1142
CPTPP	(III)	2023 (DERIVED)	7,5	CPTPP!F1142
CPTPP	(IV)	2024 (DERIVED)	3,7	CPTPP!G1142
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1142
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1142
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1142
RCEP A	2022	2022	27	RCEPT-A!D1145
RCEP A	2023	2023	24	RCEPT-A!E1145
RCEP A	2024	2024	21	RCEPT-A!F1145
RCEP A	2025	2025	18	RCEPT-A!G1145
RCEP A	2026	2026	15	RCEPT-A!H1145
RCEP A	2027	2027	12	RCEPT-A!I1145
RCEP B	2022	2022	27	B!D1145
RCEP B	2023	2023	24	B!E1145
RCEP B	2024	2024	21	B!F1145
RCEP B	2025	2025	18	B!G1145
RCEP B	2026	2026	15	B!H1145
RCEP B	2027	2027	12	B!I1145
RCEP C	2022	2022	27	C!D1145
RCEP C	2023	2023	24	C!E1145
RCEP C	2024	2024	21	C!F1145
RCEP C	2025	2025	18	C!G1145
RCEP C	2026	2026	15	C!H1145
RCEP C	2027	2027	12	C!I1145

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D1145
RCEP D	2023	2023	24,5	D!E1145
RCEP D	2024	2024	21,8	D!F1145
RCEP D	2025	2025	19,1	D!G1145
RCEP D	2026	2026	16,4	D!H1145
RCEP D	2027	2027	13,6	D!I1145
RCEP E	2022	2022	27	E!D1146
RCEP E	2023	2023	24	E!E1146
RCEP E	2024	2024	21	E!F1146
RCEP E	2025	2025	18	E!G1146
RCEP E	2026	2026	15	E!H1146
RCEP E	2027	2027	12	E!I1146
RCEP F	2022	2022	27	F!D1145
RCEP F	2023	2023	24	F!E1145
RCEP F	2024	2024	21	F!F1145
RCEP F	2025	2025	18	F!G1145
RCEP F	2026	2026	15	F!H1145
RCEP F	2027	2027	12	F!I1145
VIFTA	2024	2024	*	VI!F1098
VIFTA	2025	2025	*	VI!G1098
VIFTA	2026	2026	*	VI!H1098
VIFTA	2027	2027	*	VI!I1098

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-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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0712.39 has 2 lines; 0712.39.90 is distinguished from its siblings by: Other.	0712.39.10 Truffles	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 "*/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 0712.39.90. 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 0712.39.90 was checked against BT2026 (cell BT2026!N1149), 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)
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.