Vietnam Tariff Intelligence

HS 0802.12.10 detail

HS code	0802.12.10
Description	Other nuts, fresh or dried, whether or not shelled or peeled / - Almonds: / - - Shelled: / - - - Blanched
Unit	kg
Generated	30/10/2026 11:15:49
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/08021210/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1247
Preferential (MFN)	10	10%	73/2025/NĐ-CP	2025-03-31	BT2026!N1247
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1247
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E1234
ATIGA	2022	2022	0	AT!E1235

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1235
ATIGA	2024	2024	0	AT!G1235
ATIGA	2025	2025	0	AT!H1235
ATIGA	2026	2026	0	AT!I1235
ATIGA	2027	2027	0	AT!J1235
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1237
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1237
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1237
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1237
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1237
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1237
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1239
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1239
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1239
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1239
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1239
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1239
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1241
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1237
AIFTA	30/12/2022	2022	0	AI!F1237
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1237
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1237
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1237
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1237
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1237
VKFTA	2022	2022	0	VK!E1235

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1235
VKFTA	2024	2024	0	VK!G1235
VKFTA	2025	2025	0	VK!H1235
VKFTA	2026	2026	0	VK!I1235
VKFTA	2027	2027	0	VK!J1235
VCFTA	2022	2022	5	VC!D1246
VCFTA	2023	2023	3	VC!E1246
VCFTA	2024	2024	0	VC!F1246
VCFTA	2025	2025	0	VC!G1246
VCFTA	2026	2026	0	VC!H1246
VCFTA	2027	2027	0	VC!I1246
VN-EAEU	2022	2022	0	EAV!D1243
VN-EAEU	2023	2023	0	EAV!E1243
VN-EAEU	2024	2024	0	EAV!F1243
VN-EAEU	2025	2025	0	EAV!G1243
VN-EAEU	2026	2026	0	EAV!H1243
VN-EAEU	2027	2027	0	EAV!I1243
AHKFTA	2022	2022	6	AKH!D1253
AHKFTA	2023	2023	4	AKH!E1253
AHKFTA	2024	2024	4	AKH!F1253
AHKFTA	2025	2025	2	AKH!G1253
AHKFTA	2026	2026	2	AKH!H1253
AHKFTA	2027	2027	0	AKH!I1253
EVFTA	2022	2022	5	EV-NK!D1236
EVFTA	2023	2023	3,3	EV-NK!E1236
EVFTA	2024	2024	1,6	EV-NK!F1236

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1236
EVFTA	2026	2026	0	EV-NK!H1236
EVFTA	2027	2027	0	EV-NK!I1236
UKVFTA	2022	2022	5	UKV!D1238
UKVFTA	2023	2023	3,3	UKV!E1238
UKVFTA	2024	2024	1,6	UKV!F1238
UKVFTA	2025	2025	0	UKV!G1238
UKVFTA	2026	2026	0	UKV!H1238
UKVFTA	2027	2027	0	UKV!I1238
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1236
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1236
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1236
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1236
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1236
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1236
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1236
RCEP A	2022	2022	0	RCEPT-A!D1239
RCEP A	2023	2023	0	RCEPT-A!E1239
RCEP A	2024	2024	0	RCEPT-A!F1239
RCEP A	2025	2025	0	RCEPT-A!G1239
RCEP A	2026	2026	0	RCEPT-A!H1239
RCEP A	2027	2027	0	RCEPT-A!I1239
RCEP B	2022	2022	0	B!D1239
RCEP B	2023	2023	0	B!E1239
RCEP B	2024	2024	0	B!F1239
RCEP B	2025	2025	0	B!G1239

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1239
RCEP B	2027	2027	0	B!I1239
RCEP C	2022	2022	0	C!D1239
RCEP C	2023	2023	0	C!E1239
RCEP C	2024	2024	0	C!F1239
RCEP C	2025	2025	0	C!G1239
RCEP C	2026	2026	0	C!H1239
RCEP C	2027	2027	0	C!I1239
RCEP D	2022	2022	0	D!D1239
RCEP D	2023	2023	0	D!E1239
RCEP D	2024	2024	0	D!F1239
RCEP D	2025	2025	0	D!G1239
RCEP D	2026	2026	0	D!H1239
RCEP D	2027	2027	0	D!I1239
RCEP E	2022	2022	0	E!D1240
RCEP E	2023	2023	0	E!E1240
RCEP E	2024	2024	0	E!F1240
RCEP E	2025	2025	0	E!G1240
RCEP E	2026	2026	0	E!H1240
RCEP E	2027	2027	0	E!I1240
RCEP F	2022	2022	0	F!D1239
RCEP F	2023	2023	0	F!E1239
RCEP F	2024	2024	0	F!F1239
RCEP F	2025	2025	0	F!G1239
RCEP F	2026	2026	0	F!H1239
RCEP F	2027	2027	0	F!I1239

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	9	VI!F1189
VIFTA	2025	2025	8	VI!G1189
VIFTA	2026	2026	7	VI!H1189
VIFTA	2027	2027	6	VI!I1189

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)*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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0802.12 has 2 lines; 0802.12.10 is distinguished from its siblings by: Blanched.	0802.12.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0802.12.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0802.12.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0802.12.10. 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 10% for 0802.12.10 was checked against BT2026 (cell BT2026!N1247), basis 73/2025/NĐ-CP.		73/2025/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)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/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.