Vietnam Tariff Intelligence

HS 0813.50.40 detail

HS code	0813.50.40
Description	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter / - Mixtures of nuts or dried fruits of this Chapter: / - - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight
Unit	kg
Generated	09/11/2026 07:55:42
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/08135040/

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!K1367
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1367
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1367
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(-LA)	0% (except LA)	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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/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!E1365
ATIGA	2022	2022	0	AT!E1366
ATIGA	2023	2023	0	AT!F1366
ATIGA	2024	2024	0	AT!G1366
ATIGA	2025	2025	0	AT!H1366
ATIGA	2026	2026	0	AT!I1366
ATIGA	2027	2027	0	AT!J1366
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1368
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1368
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1368

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1368
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1368
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1368
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1370
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1370
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1370
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1370
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1370
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1370
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1372
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1368
AIFTA	30/12/2022	2022	0	AI!F1368
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1368
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1368
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1368
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1368
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1368
VKFTA	2022	2022	0	VK!E1366
VKFTA	2023	2023	0	VK!F1366
VKFTA	2024	2024	0	VK!G1366
VKFTA	2025	2025	0	VK!H1366
VKFTA	2026	2026	0	VK!I1366
VKFTA	2027	2027	0	VK!J1366
VCFTA	2022	2022	6	VC!D1379
VCFTA	2023	2023	3	VC!E1379
VCFTA	2024	2024	0	VC!F1379

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1379
VCFTA	2026	2026	0	VC!H1379
VCFTA	2027	2027	0	VC!I1379
VN-EAEU	2022	2022	0	EAV!D1376
VN-EAEU	2023	2023	0	EAV!E1376
VN-EAEU	2024	2024	0	EAV!F1376
VN-EAEU	2025	2025	0	EAV!G1376
VN-EAEU	2026	2026	0	EAV!H1376
VN-EAEU	2027	2027	0	EAV!I1376
AHKFTA	2022	2022	18	AKH!D1384
AHKFTA	2023	2023	12	AKH!E1384
AHKFTA	2024	2024	12	AKH!F1384
AHKFTA	2025	2025	6	AKH!G1384
AHKFTA	2026	2026	6	AKH!H1384
AHKFTA	2027	2027	0	AKH!I1384
EVFTA	2022	2022	15	EV-NK!D1367
EVFTA	2023	2023	10	EV-NK!E1367
EVFTA	2024	2024	5	EV-NK!F1367
EVFTA	2025	2025	0	EV-NK!G1367
EVFTA	2026	2026	0	EV-NK!H1367
EVFTA	2027	2027	0	EV-NK!I1367
UKVFTA	2022	2022	15	UKV!D1369
UKVFTA	2023	2023	10	UKV!E1369
UKVFTA	2024	2024	5	UKV!F1369
UKVFTA	2025	2025	0	UKV!G1369
UKVFTA	2026	2026	0	UKV!H1369

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1369
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D1367
CPTPP	(II)	2022 (DERIVED)	5	CPTPP!E1367
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1367
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1367
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1367
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1367
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1367
RCEP A	2022	2022	27	RCEPT-A!D1370
RCEP A	2023	2023	24	RCEPT-A!E1370
RCEP A	2024	2024	21	RCEPT-A!F1370
RCEP A	2025	2025	18	RCEPT-A!G1370
RCEP A	2026	2026	15	RCEPT-A!H1370
RCEP A	2027	2027	12	RCEPT-A!I1370
RCEP B	2022	2022	27	B!D1370
RCEP B	2023	2023	24	B!E1370
RCEP B	2024	2024	21	B!F1370
RCEP B	2025	2025	18	B!G1370
RCEP B	2026	2026	15	B!H1370
RCEP B	2027	2027	12	B!I1370
RCEP C	2022	2022	27	C!D1370
RCEP C	2023	2023	24	C!E1370
RCEP C	2024	2024	21	C!F1370
RCEP C	2025	2025	18	C!G1370
RCEP C	2026	2026	15	C!H1370
RCEP C	2027	2027	12	C!I1370

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D1370
RCEP D	2023	2023	24,5	D!E1370
RCEP D	2024	2024	21,8	D!F1370
RCEP D	2025	2025	19,1	D!G1370
RCEP D	2026	2026	16,4	D!H1370
RCEP D	2027	2027	13,6	D!I1370
RCEP E	2022	2022	27	E!D1371
RCEP E	2023	2023	24	E!E1371
RCEP E	2024	2024	21	E!F1371
RCEP E	2025	2025	18	E!G1371
RCEP E	2026	2026	15	E!H1371
RCEP E	2027	2027	12	E!I1371
RCEP F	2022	2022	27	F!D1370
RCEP F	2023	2023	24	F!E1370
RCEP F	2024	2024	21	F!F1370
RCEP F	2025	2025	18	F!G1370
RCEP F	2026	2026	15	F!H1370
RCEP F	2027	2027	12	F!I1370
VIFTA	2024	2024	*	VI!F1309
VIFTA	2025	2025	*	VI!G1309
VIFTA	2026	2026	*	VI!H1309
VIFTA	2027	2027	*	VI!I1309

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
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 0813.50 has 5 lines; 0813.50.40 is distinguished from its siblings by: Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight.	0813.50.10 Of which cashew nuts or Brazil nuts predominate by weight; 0813.50.20 Of which other nuts predominate by weight; 0813.50.30 Of which dates predominate by weight; 0813.50.90 Other	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 0813.50.40. 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 0813.50.40 was checked against BT2026 (cell BT2026!N1367), 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)
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)

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.