Vietnam Tariff Intelligence

HS 2003.90.90 detail

HS code	2003.90.90
Description	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid / - Other: / - - Other
Unit	kg
Generated	12/11/2026 08:36:16
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/20039090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2495
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2495
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2495
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 (-KH)	0% (except KH)	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
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
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	7,2; M: 10,9	7.2% · M: 10.9%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	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!E2484
ATIGA	2022	2022	0	AT!E2445
ATIGA	2023	2023	0	AT!F2445
ATIGA	2024	2024	0	AT!G2445
ATIGA	2025	2025	0	AT!H2445
ATIGA	2026	2026	0	AT!I2445
ATIGA	2027	2027	0	AT!J2445
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2483
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2483
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2483

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2483
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2483
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2483
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2485
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2485
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2485
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2485
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2485
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2485
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2487
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2451
AIFTA	30/12/2022	2022	0	AI!F2447
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2447
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2447
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2447
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2447
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2447
VKFTA	2022	2022	0	VK!E2447
VKFTA	2023	2023	0	VK!F2447
VKFTA	2024	2024	0	VK!G2447
VKFTA	2025	2025	0	VK!H2447
VKFTA	2026	2026	0	VK!I2447
VKFTA	2027	2027	0	VK!J2447
VCFTA	2022	2022	7	VC!D2494
VCFTA	2023	2023	4	VC!E2494
VCFTA	2024	2024	0	VC!F2494

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2494
VCFTA	2026	2026	0	VC!H2494
VCFTA	2027	2027	0	VC!I2494
VN-EAEU	2022	2022	10,9	EAV!D2487
VN-EAEU	2023	2023	7,3	EAV!E2487
VN-EAEU	2024	2024	3,6	EAV!F2487
VN-EAEU	2025	2025	0	EAV!G2487
VN-EAEU	2026	2026	0	EAV!H2487
VN-EAEU	2027	2027	0	EAV!I2487
AHKFTA	2022	2022	24	AKH!D2499
AHKFTA	2023	2023	16	AKH!E2499
AHKFTA	2024	2024	16	AKH!F2499
AHKFTA	2025	2025	8	AKH!G2499
AHKFTA	2026	2026	8	AKH!H2499
AHKFTA	2027	2027	0	AKH!I2499
EVFTA	2022	2022	25	EV-NK!D2470
EVFTA	2023	2023	20	EV-NK!E2470
EVFTA	2024	2024	15	EV-NK!F2470
EVFTA	2025	2025	10	EV-NK!G2470
EVFTA	2026	2026	5	EV-NK!H2470
EVFTA	2027	2027	0	EV-NK!I2470
UKVFTA	2022	2022	25	UKV!D2472
UKVFTA	2023	2023	20	UKV!E2472
UKVFTA	2024	2024	15	UKV!F2472
UKVFTA	2025	2025	10	UKV!G2472
UKVFTA	2026	2026	5	UKV!H2472

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2472
CPTPP	(I)	2021 (DERIVED)	25,4	CPTPP!D2466
CPTPP	(II)	2022 (DERIVED)	21,8	CPTPP!E2466
CPTPP	(III)	2023 (DERIVED)	18,1	CPTPP!F2466
CPTPP	(IV)	2024 (DERIVED)	14,5	CPTPP!G2466
CPTPP	(V)	2025 (DERIVED)	10,9	CPTPP!H2466
CPTPP	(VI)	2026 (DERIVED)	7,2	CPTPP!I2466
CPTPP	(VII)	2027 (DERIVED)	3,6	CPTPP!J2466
RCEP A	2022	2022	36	RCEPT-A!D2489
RCEP A	2023	2023	32	RCEPT-A!E2489
RCEP A	2024	2024	28	RCEPT-A!F2489
RCEP A	2025	2025	24	RCEPT-A!G2489
RCEP A	2026	2026	20	RCEPT-A!H2489
RCEP A	2027	2027	16	RCEPT-A!I2489
RCEP B	2022	2022	36	B!D2489
RCEP B	2023	2023	32	B!E2489
RCEP B	2024	2024	28	B!F2489
RCEP B	2025	2025	24	B!G2489
RCEP B	2026	2026	20	B!H2489
RCEP B	2027	2027	16	B!I2489
RCEP C	2022	2022	36	C!D2489
RCEP C	2023	2023	32	C!E2489
RCEP C	2024	2024	28	C!F2489
RCEP C	2025	2025	24	C!G2489
RCEP C	2026	2026	20	C!H2489
RCEP C	2027	2027	16	C!I2489

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	36,4	D!D2489
RCEP D	2023	2023	32,7	D!E2489
RCEP D	2024	2024	29,1	D!F2489
RCEP D	2025	2025	25,5	D!G2489
RCEP D	2026	2026	21,8	D!H2489
RCEP D	2027	2027	18,2	D!I2489
RCEP E	2022	2022	36	E!D2492
RCEP E	2023	2023	32	E!E2492
RCEP E	2024	2024	28	E!F2492
RCEP E	2025	2025	24	E!G2492
RCEP E	2026	2026	20	E!H2492
RCEP E	2027	2027	16	E!I2492
RCEP F	2022	2022	36	F!D2489
RCEP F	2023	2023	32	F!E2489
RCEP F	2024	2024	28	F!F2489
RCEP F	2025	2025	24	F!G2489
RCEP F	2026	2026	20	F!H2489
RCEP F	2027	2027	16	F!I2489
VIFTA	2024	2024	40	VI!F2320
VIFTA	2025	2025	40	VI!G2320
VIFTA	2026	2026	40	VI!H2320
VIFTA	2027	2027	40	VI!I2320

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
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "7,2; M: 10,9" has a general 7.2% and an "M:" 10.9% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "7,2; M: 10,9", the FTA schedule for period (VI) shows "7,2".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2003.90 has 2 lines; 2003.90.90 is distinguished from its siblings by: Other.	2003.90.10 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 "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 2003.90.90. 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 40% for 2003.90.90 was checked against BT2026 (cell BT2026!N2495), 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.