Vietnam Tariff Intelligence

HS 2008.70.10 detail

HS code	2008.70.10
Description	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included / - Peaches, including nectarines: / - - Containing added sugar or other sweetening matter or spirit
Unit	kg
Generated	01/11/2026 21:42:17
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/20087010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2559
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2559
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2559
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 (-MM)	0% (except MM)	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
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	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	7	7%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	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!E2553
ATIGA	2022	2022	0	AT!E2514
ATIGA	2023	2023	0	AT!F2514
ATIGA	2024	2024	0	AT!G2514
ATIGA	2025	2025	0	AT!H2514
ATIGA	2026	2026	0	AT!I2514
ATIGA	2027	2027	0	AT!J2514
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2552
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2552
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2552
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2552

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2552
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2552
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2554
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2554
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2554
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2554
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2554
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2554
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2556
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2520
AIFTA	30/12/2022	2022	0	AI!F2516
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2516
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2516
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2516
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2516
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2516
VKFTA	2022	2022	0	VK!E2516
VKFTA	2023	2023	0	VK!F2516
VKFTA	2024	2024	0	VK!G2516
VKFTA	2025	2025	0	VK!H2516
VKFTA	2026	2026	0	VK!I2516
VKFTA	2027	2027	0	VK!J2516
VCFTA	2022	2022	7	VC!D2563
VCFTA	2023	2023	3	VC!E2563
VCFTA	2024	2024	0	VC!F2563
VCFTA	2025	2025	0	VC!G2563

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2563
VCFTA	2027	2027	0	VC!I2563
VN-EAEU	2022	2022	9,5	EAV!D2560
VN-EAEU	2023	2023	6,4	EAV!E2560
VN-EAEU	2024	2024	3,2	EAV!F2560
VN-EAEU	2025	2025	0	EAV!G2560
VN-EAEU	2026	2026	0	EAV!H2560
VN-EAEU	2027	2027	0	EAV!I2560
AHKFTA	2022	2022	21	AKH!D2568
AHKFTA	2023	2023	14	AKH!E2568
AHKFTA	2024	2024	14	AKH!F2568
AHKFTA	2025	2025	7	AKH!G2568
AHKFTA	2026	2026	7	AKH!H2568
AHKFTA	2027	2027	0	AKH!I2568
EVFTA	2022	2022	21,8	EV-NK!D2539
EVFTA	2023	2023	17,5	EV-NK!E2539
EVFTA	2024	2024	13,1	EV-NK!F2539
EVFTA	2025	2025	8,7	EV-NK!G2539
EVFTA	2026	2026	4,3	EV-NK!H2539
EVFTA	2027	2027	0	EV-NK!I2539
UKVFTA	2022	2022	21,8	UKV!D2541
UKVFTA	2023	2023	17,5	UKV!E2541
UKVFTA	2024	2024	13,1	UKV!F2541
UKVFTA	2025	2025	8,7	UKV!G2541
UKVFTA	2026	2026	4,3	UKV!H2541
UKVFTA	2027	2027	0	UKV!I2541

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	12,3	CPTPP!D2535
CPTPP	(II)	2022 (DERIVED)	6,1	CPTPP!E2535
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2535
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2535
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2535
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2535
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2535
RCEP A	2022	2022	31,5	RCEPT-A!D2558
RCEP A	2023	2023	28	RCEPT-A!E2558
RCEP A	2024	2024	24,5	RCEPT-A!F2558
RCEP A	2025	2025	21	RCEPT-A!G2558
RCEP A	2026	2026	17,5	RCEPT-A!H2558
RCEP A	2027	2027	14	RCEPT-A!I2558
RCEP B	2022	2022	31,5	B!D2558
RCEP B	2023	2023	28	B!E2558
RCEP B	2024	2024	24,5	B!F2558
RCEP B	2025	2025	21	B!G2558
RCEP B	2026	2026	17,5	B!H2558
RCEP B	2027	2027	14	B!I2558
RCEP C	2022	2022	31,5	C!D2558
RCEP C	2023	2023	28	C!E2558
RCEP C	2024	2024	24,5	C!F2558
RCEP C	2025	2025	21	C!G2558
RCEP C	2026	2026	17,5	C!H2558
RCEP C	2027	2027	14	C!I2558
RCEP D	2022	2022	31,8	D!D2558

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	28,6	D!E2558
RCEP D	2024	2024	25,5	D!F2558
RCEP D	2025	2025	22,3	D!G2558
RCEP D	2026	2026	19,1	D!H2558
RCEP D	2027	2027	15,9	D!I2558
RCEP E	2022	2022	31,5	E!D2561
RCEP E	2023	2023	28	E!E2561
RCEP E	2024	2024	24,5	E!F2561
RCEP E	2025	2025	21	E!G2561
RCEP E	2026	2026	17,5	E!H2561
RCEP E	2027	2027	14	E!I2561
RCEP F	2022	2022	31,5	F!D2558
RCEP F	2023	2023	28	F!E2558
RCEP F	2024	2024	24,5	F!F2558
RCEP F	2025	2025	21	F!G2558
RCEP F	2026	2026	17,5	F!H2558
RCEP F	2027	2027	14	F!I2558
VIFTA	2024	2024	35	VI!F2384
VIFTA	2025	2025	35	VI!G2384
VIFTA	2026	2026	35	VI!H2384
VIFTA	2027	2027	35	VI!I2384

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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-013	YELLOW	FTA rate not lower than MFN	VIFTA 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 2008.70 has 2 lines; 2008.70.10 is distinguished from its siblings by: Containing added sugar or other sweetening matter or spirit.	2008.70.90 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 "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 2008.70.10. 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 35% for 2008.70.10 was checked against BT2026 (cell BT2026!N2559), 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)

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.