Vietnam Tariff Intelligence

HS 2008.99.20 detail

HS code	2008.99.20
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 / - Other, including mixtures other than those of subheading 2008.19: / - - Other: / - - - Longans
Unit	kg
Generated	03/11/2026 21:13:55
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/20089920/

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!K2573
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2573
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2573
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 (-MM, TH, CN)	0% (except MM, TH, CN)	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, KR)	0% (except LA, KR)	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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	28	28%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	40	40%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E2567
ATIGA	2022	2022	0	AT!E2528
ATIGA	2023	2023	0	AT!F2528
ATIGA	2024	2024	0	AT!G2528
ATIGA	2025	2025	0	AT!H2528
ATIGA	2026	2026	0	AT!I2528
ATIGA	2027	2027	0	AT!J2528
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2566
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2566
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2566

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2566
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2566
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2566
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2568
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2568
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2568
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2568
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2568
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2568
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2570
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2534
AIFTA	30/12/2022	2022	0	AI!F2530
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2530
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2530
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2530
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2530
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2530
VKFTA	2022	2022	0	VK!E2530
VKFTA	2023	2023	0	VK!F2530
VKFTA	2024	2024	0	VK!G2530
VKFTA	2025	2025	0	VK!H2530
VKFTA	2026	2026	0	VK!I2530
VKFTA	2027	2027	0	VK!J2530
VCFTA	2022	2022	14	VC!D2577
VCFTA	2023	2023	11	VC!E2577
VCFTA	2024	2024	9	VC!F2577

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G2577
VCFTA	2026	2026	3	VC!H2577
VCFTA	2027	2027	0	VC!I2577
VN-EAEU	2022	2022	10,9	EAV!D2574
VN-EAEU	2023	2023	7,3	EAV!E2574
VN-EAEU	2024	2024	3,6	EAV!F2574
VN-EAEU	2025	2025	0	EAV!G2574
VN-EAEU	2026	2026	0	EAV!H2574
VN-EAEU	2027	2027	0	EAV!I2574
VNCU	2022	2022	0	VNCU!D394
VNCU	2023 - 2027		0	VNCU!E394
AHKFTA	2022	2022	*	AKH!D2582
AHKFTA	2023	2023	*	AKH!E2582
AHKFTA	2024	2024	*	AKH!F2582
AHKFTA	2025	2025	*	AKH!G2582
AHKFTA	2026	2026	*	AKH!H2582
AHKFTA	2027	2027	*	AKH!I2582
EVFTA	2022	2022	25	EV-NK!D2553
EVFTA	2023	2023	20	EV-NK!E2553
EVFTA	2024	2024	15	EV-NK!F2553
EVFTA	2025	2025	10	EV-NK!G2553
EVFTA	2026	2026	5	EV-NK!H2553
EVFTA	2027	2027	0	EV-NK!I2553
UKVFTA	2022	2022	25	UKV!D2555
UKVFTA	2023	2023	20	UKV!E2555
UKVFTA	2024	2024	15	UKV!F2555

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	10	UKV!G2555
UKVFTA	2026	2026	5	UKV!H2555
UKVFTA	2027	2027	0	UKV!I2555
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D2549
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E2549
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2549
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2549
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2549
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2549
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2549
RCEP A	2022	2022	40	RCEPT-A!D2572
RCEP A	2023	2023	40	RCEPT-A!E2572
RCEP A	2024	2024	40	RCEPT-A!F2572
RCEP A	2025	2025	40	RCEPT-A!G2572
RCEP A	2026	2026	40	RCEPT-A!H2572
RCEP A	2027	2027	40	RCEPT-A!I2572
RCEP B	2022	2022	40	B!D2572
RCEP B	2023	2023	40	B!E2572
RCEP B	2024	2024	40	B!F2572
RCEP B	2025	2025	40	B!G2572
RCEP B	2026	2026	40	B!H2572
RCEP B	2027	2027	40	B!I2572
RCEP C	2022	2022	*	C!D2572
RCEP C	2023	2023	*	C!E2572
RCEP C	2024	2024	*	C!F2572
RCEP C	2025	2025	*	C!G2572

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	*	C!H2572
RCEP C	2027	2027	*	C!I2572
RCEP D	2022	2022	40	D!D2572
RCEP D	2023	2023	40	D!E2572
RCEP D	2024	2024	40	D!F2572
RCEP D	2025	2025	40	D!G2572
RCEP D	2026	2026	40	D!H2572
RCEP D	2027	2027	40	D!I2572
RCEP E	2022	2022	40	E!D2575
RCEP E	2023	2023	40	E!E2575
RCEP E	2024	2024	40	E!F2575
RCEP E	2025	2025	40	E!G2575
RCEP E	2026	2026	40	E!H2575
RCEP E	2027	2027	40	E!I2575
RCEP F	2022	2022	40	F!D2572
RCEP F	2023	2023	40	F!E2572
RCEP F	2024	2024	40	F!F2572
RCEP F	2025	2025	40	F!G2572
RCEP F	2026	2026	40	F!H2572
RCEP F	2027	2027	40	F!I2572
VIFTA	2024	2024	36	VI!F2398
VIFTA	2025	2025	32	VI!G2398
VIFTA	2026	2026	28	VI!H2398
VIFTA	2027	2027	24	VI!I2398

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-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 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 2008.99 has 5 lines; 2008.99.20 is distinguished from its siblings by: Longans.	2008.99.10 Lychees; 2008.99.30 Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit; 2008.99.40 Other, containing added sugar or other sweetening matter or spirit; 2008.99.90 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

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 2008.99.20. 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 2008.99.20 was checked against BT2026 (cell BT2026!N2573), 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.