

HS 0713.60.10 detail

|                     |                                                                                                                                  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0713.60.10                                                                                                                       |
| Description         | Dried leguminous vegetables, shelled, whether or not skinned or split / - Pigeon peas (Cajanus cajan): / - - Suitable for sowing |
| Unit                | kg                                                                                                                               |
| Generated           | 14/10/2026 19:41:05                                                                                                              |
| 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                | <a href="https://www.tariff.victorws.com/hs-code/07136010/">https://www.tariff.victorws.com/hs-code/07136010/</a>                |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                           | Legal basis    | effective  | Source       |
|----------------------|--------------|--------------------------------|----------------|------------|--------------|
| Ordinary import duty | 5            | 5%                             | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1187 |
| Preferential (MFN)   | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1187 |
| VAT                  | */5/8/10     | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1187 |
| 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 |
| AHKFTA  | 0            | 0%   | Consolidated BT2026 | 2026                                   | AHK             | 123/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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            | 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 |
| 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          | 10           | 10%     | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E1179 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E1180 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2023                                   | 2023 | 0            | AT!F1180   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G1180   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H1180   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I1180   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J1180   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E1182   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1182   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1182   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1182   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1182   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1182   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E1184   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F1184   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1184   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1184   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1184   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1184   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1186   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1182 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1182   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1182   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1182   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1182   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1182   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1182   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1180   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2023   | 2023 | 0            | VK!F1180    |
| VKFTA   | 2024   | 2024 | 0            | VK!G1180    |
| VKFTA   | 2025   | 2025 | 0            | VK!H1180    |
| VKFTA   | 2026   | 2026 | 0            | VK!I1180    |
| VKFTA   | 2027   | 2027 | 0            | VK!J1180    |
| VCFTA   | 2022   | 2022 | 0            | VC!D1191    |
| VCFTA   | 2023   | 2023 | 0            | VC!E1191    |
| VCFTA   | 2024   | 2024 | 0            | VC!F1191    |
| VCFTA   | 2025   | 2025 | 0            | VC!G1191    |
| VCFTA   | 2026   | 2026 | 0            | VC!H1191    |
| VCFTA   | 2027   | 2027 | 0            | VC!I1191    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D1188   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E1188   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F1188   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G1188   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H1188   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I1188   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D1198   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E1198   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F1198   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G1198   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H1198   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I1198   |
| EVFTA   | 2022   | 2022 | 5            | EV-NK!D1181 |
| EVFTA   | 2023   | 2023 | 3,3          | EV-NK!E1181 |
| EVFTA   | 2024   | 2024 | 1,6          | EV-NK!F1181 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G1181   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H1181   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I1181   |
| UKVFTA | 2022   | 2022           | 5            | UKV!D1183     |
| UKVFTA | 2023   | 2023           | 3,3          | UKV!E1183     |
| UKVFTA | 2024   | 2024           | 1,6          | UKV!F1183     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G1183     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H1183     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I1183     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D1181   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1181   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1181   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1181   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1181   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1181   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1181   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D1184 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E1184 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F1184 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G1184 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H1184 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I1184 |
| RCEP B | 2022   | 2022           | 0            | B!D1184       |
| RCEP B | 2023   | 2023           | 0            | B!E1184       |
| RCEP B | 2024   | 2024           | 0            | B!F1184       |
| RCEP B | 2025   | 2025           | 0            | B!G1184       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2026   | 2026 | 0            | B!H1184 |
| RCEP B | 2027   | 2027 | 0            | B!I1184 |
| RCEP C | 2022   | 2022 | 0            | C!D1184 |
| RCEP C | 2023   | 2023 | 0            | C!E1184 |
| RCEP C | 2024   | 2024 | 0            | C!F1184 |
| RCEP C | 2025   | 2025 | 0            | C!G1184 |
| RCEP C | 2026   | 2026 | 0            | C!H1184 |
| RCEP C | 2027   | 2027 | 0            | C!I1184 |
| RCEP D | 2022   | 2022 | 0            | D!D1184 |
| RCEP D | 2023   | 2023 | 0            | D!E1184 |
| RCEP D | 2024   | 2024 | 0            | D!F1184 |
| RCEP D | 2025   | 2025 | 0            | D!G1184 |
| RCEP D | 2026   | 2026 | 0            | D!H1184 |
| RCEP D | 2027   | 2027 | 0            | D!I1184 |
| RCEP E | 2022   | 2022 | 0            | E!D1185 |
| RCEP E | 2023   | 2023 | 0            | E!E1185 |
| RCEP E | 2024   | 2024 | 0            | E!F1185 |
| RCEP E | 2025   | 2025 | 0            | E!G1185 |
| RCEP E | 2026   | 2026 | 0            | E!H1185 |
| RCEP E | 2027   | 2027 | 0            | E!I1185 |
| RCEP F | 2022   | 2022 | 0            | F!D1184 |
| RCEP F | 2023   | 2023 | 0            | F!E1184 |
| RCEP F | 2024   | 2024 | 0            | F!F1184 |
| RCEP F | 2025   | 2025 | 0            | F!G1184 |
| RCEP F | 2026   | 2026 | 0            | F!H1184 |
| RCEP F | 2027   | 2027 | 0            | F!I1184 |

| FTA   | Period | Year | Source value | Source   |
|-------|--------|------|--------------|----------|
| VIFTA | 2024   | 2024 | 10           | VI!F1136 |
| VIFTA | 2025   | 2025 | 10           | VI!G1136 |
| VIFTA | 2026   | 2026 | 10           | VI!H1136 |
| VIFTA | 2027   | 2027 | 10           | VI!!1136 |

## 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                                | VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.            | MFN 0%              |                                | 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 0713.60 has 2 lines; 0713.60.10 is distinguished from its siblings by: Suitable for sowing.                                             | 0713.60.90<br>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 0713.60.10. This does NOT mean there is no risk.                                                       |                     |                                | Check the MOIT Trade Remedies Authority database.                                                            | Not verified – check required                     |

| Risk code | Level | Risk name                      | Description                                                                                         | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|--------------------------------|-----------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| DQ-001    | GREEN | MFN rate present in the source | The MFN rate 0% for 0713.60.10 was checked against BT2026 (cell BT2026!N1187), 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.