

## HS 0804.50.22 detail

|                     |                                                                                                                                                      |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0804.50.22                                                                                                                                           |
| Description         | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried / - Guavas, mangoes and mangosteens: / - - Mangoes: / - - - Dried |
| Unit                | kg                                                                                                                                                   |
| Generated           | 15/10/2026 04:07:07                                                                                                                                  |
| 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/08045022/">https://www.tariff.victorws.com/hs-code/08045022/</a>                                    |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                           | Legal basis    | effective  | Source       |
|----------------------|--------------|--------------------------------|----------------|------------|--------------|
| Ordinary import duty | 37.5         | 37.5%                          | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1288 |
| Preferential (MFN)   | 25           | 25%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1288 |
| VAT                  | *5/8/10      | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1288 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad<br>valorem |

| FTA     | Source value          | Rate                          | Data basis             | Period                                    | Proof of origin       | Legal basis        | Status        |
|---------|-----------------------|-------------------------------|------------------------|-------------------------------------------|-----------------------|--------------------|---------------|
| ACFTA   | 0                     | 0%                            | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                     | 118/2022/NĐ-<br>CP | Ad<br>valorem |
| AIFTA   | 0                     | 0%                            | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                    | 122/2022/NĐ-<br>CP | Ad<br>valorem |
| AJCEP   | 0                     | 0%                            | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                    | 120/2022/NĐ-<br>CP | Ad<br>valorem |
| AKFTA   | 0(-KH, LA, MM,<br>KR) | 0% (except KH, LA, MM,<br>KR) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                    | 119/2022/NĐ-<br>CP | Ad<br>valorem |
| ATIGA   | 0                     | 0%                            | Consolidated<br>BT2026 | 2026                                      | D                     | 126/2022/NĐ-<br>CP | Ad<br>valorem |
| CPTPP   | 0                     | 0%                            | Consolidated<br>BT2026 | (VI)                                      | CPTPP                 | 115/2022/NĐ-<br>CP | Ad<br>valorem |
| EVFTA   | 0                     | 0%                            | Consolidated<br>BT2026 | 2026                                      | EUR.1                 | 116/2022/NĐ-<br>CP | Ad<br>valorem |
| UKVFTA  | 0                     | 0%                            | Consolidated<br>BT2026 | 2026                                      | EUR.1                 | 117/2022/NĐ-<br>CP | Ad<br>valorem |
| VCFTA   | 0                     | 0%                            | Consolidated<br>BT2026 | 2026                                      | VC                    | 112/2022/NĐ-<br>CP | Ad<br>valorem |
| VJEPA   | 0                     | 0%                            | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ          | 124/2022/NĐ-<br>CP | Ad<br>valorem |
| VKFTA   | 0                     | 0%                            | Consolidated<br>BT2026 | 2026                                      | VK                    | 125/2022/NĐ-<br>CP | Ad<br>valorem |
| VN-EAEU | 0                     | 0%                            | Consolidated<br>BT2026 | 2026                                      | EAV                   | 113/2022/NĐ-<br>CP | Ad<br>valorem |
| VN-LAO  | 0                     | 0%                            | Consolidated<br>BT2026 |                                           | S                     | 206/2025/NĐ-<br>CP | Ad<br>valorem |
| VNCU    | 0                     | 0%                            | Consolidated<br>BT2026 | 2023 - 2027                               | VNCB · Form VC (Cuba) | 114/2022/NĐ-<br>CP | Ad<br>valorem |
| AHKFTA  | 5                     | 5%                            | Consolidated<br>BT2026 | 2026                                      | AHK                   | 123/2022/NĐ-<br>CP | Ad<br>valorem |

| FTA            | Source value | Rate    | Data basis          | Period | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|--------|-----------------------------------|----------------|------------|
| RCEP (Annex A) | 12,5         | 12.5%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 12,5         | 12.5%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 12,5         | 12.5%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 12,5         | 12.5%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 12,5         | 12.5%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 13,6         | 13.6%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 10           | 10%     | 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    |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E1277 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E1278 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F1278 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G1278 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H1278 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I1278 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J1278 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3            | AJ!E1280 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1280 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1280 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1280   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1280   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1280   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5            | VJ!E1282   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5          | VJ!F1282   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1282   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1282   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1282   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1282   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1284   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1280 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1280   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1280   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1280   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1280   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1280   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1280   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1278   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F1278   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G1278   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H1278   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I1278   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J1278   |
| VCFTA   | 2022                                   | 2022 | 5            | VC!D1289   |
| VCFTA   | 2023                                   | 2023 | 3            | VC!E1289   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F1289   |

| FTA     | Period      | Year | Source value | Source      |
|---------|-------------|------|--------------|-------------|
| VCFTA   | 2025        | 2025 | 0            | VC!G1289    |
| VCFTA   | 2026        | 2026 | 0            | VC!H1289    |
| VCFTA   | 2027        | 2027 | 0            | VC!I1289    |
| VN-EAEU | 2022        | 2022 | 0            | EAV!D1286   |
| VN-EAEU | 2023        | 2023 | 0            | EAV!E1286   |
| VN-EAEU | 2024        | 2024 | 0            | EAV!F1286   |
| VN-EAEU | 2025        | 2025 | 0            | EAV!G1286   |
| VN-EAEU | 2026        | 2026 | 0            | EAV!H1286   |
| VN-EAEU | 2027        | 2027 | 0            | EAV!I1286   |
| VNCU    | 2022        | 2022 | 0            | VNCU!D243   |
| VNCU    | 2023 - 2027 |      | 0            | VNCU!E243   |
| AHKFTA  | 2022        | 2022 | 15           | AKH!D1296   |
| AHKFTA  | 2023        | 2023 | 10           | AKH!E1296   |
| AHKFTA  | 2024        | 2024 | 10           | AKH!F1296   |
| AHKFTA  | 2025        | 2025 | 5            | AKH!G1296   |
| AHKFTA  | 2026        | 2026 | 5            | AKH!H1296   |
| AHKFTA  | 2027        | 2027 | 0            | AKH!I1296   |
| EVFTA   | 2022        | 2022 | 12,5         | EV-NK!D1279 |
| EVFTA   | 2023        | 2023 | 8,3          | EV-NK!E1279 |
| EVFTA   | 2024        | 2024 | 4,1          | EV-NK!F1279 |
| EVFTA   | 2025        | 2025 | 0            | EV-NK!G1279 |
| EVFTA   | 2026        | 2026 | 0            | EV-NK!H1279 |
| EVFTA   | 2027        | 2027 | 0            | EV-NK!I1279 |
| UKVFTA  | 2022        | 2022 | 12,5         | UKV!D1281   |
| UKVFTA  | 2023        | 2023 | 8,3          | UKV!E1281   |
| UKVFTA  | 2024        | 2024 | 4,1          | UKV!F1281   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2025   | 2025           | 0            | UKV!G1281     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H1281     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I1281     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D1279   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1279   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1279   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1279   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1279   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1279   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1279   |
| RCEP A | 2022   | 2022           | 22,5         | RCEPT-A!D1282 |
| RCEP A | 2023   | 2023           | 20           | RCEPT-A!E1282 |
| RCEP A | 2024   | 2024           | 17,5         | RCEPT-A!F1282 |
| RCEP A | 2025   | 2025           | 15           | RCEPT-A!G1282 |
| RCEP A | 2026   | 2026           | 12,5         | RCEPT-A!H1282 |
| RCEP A | 2027   | 2027           | 10           | RCEPT-A!I1282 |
| RCEP B | 2022   | 2022           | 22,5         | B!D1282       |
| RCEP B | 2023   | 2023           | 20           | B!E1282       |
| RCEP B | 2024   | 2024           | 17,5         | B!F1282       |
| RCEP B | 2025   | 2025           | 15           | B!G1282       |
| RCEP B | 2026   | 2026           | 12,5         | B!H1282       |
| RCEP B | 2027   | 2027           | 10           | B!I1282       |
| RCEP C | 2022   | 2022           | 22,5         | C!D1282       |
| RCEP C | 2023   | 2023           | 20           | C!E1282       |
| RCEP C | 2024   | 2024           | 17,5         | C!F1282       |
| RCEP C | 2025   | 2025           | 15           | C!G1282       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP C | 2026   | 2026 | 12,5         | C!H1282  |
| RCEP C | 2027   | 2027 | 10           | C!I1282  |
| RCEP D | 2022   | 2022 | 22,7         | D!D1282  |
| RCEP D | 2023   | 2023 | 20,5         | D!E1282  |
| RCEP D | 2024   | 2024 | 18,2         | D!F1282  |
| RCEP D | 2025   | 2025 | 15,9         | D!G1282  |
| RCEP D | 2026   | 2026 | 13,6         | D!H1282  |
| RCEP D | 2027   | 2027 | 11,4         | D!I1282  |
| RCEP E | 2022   | 2022 | 22,5         | E!D1283  |
| RCEP E | 2023   | 2023 | 20           | E!E1283  |
| RCEP E | 2024   | 2024 | 17,5         | E!F1283  |
| RCEP E | 2025   | 2025 | 15           | E!G1283  |
| RCEP E | 2026   | 2026 | 12,5         | E!H1283  |
| RCEP E | 2027   | 2027 | 10           | E!I1283  |
| RCEP F | 2022   | 2022 | 22,5         | F!D1282  |
| RCEP F | 2023   | 2023 | 20           | F!E1282  |
| RCEP F | 2024   | 2024 | 17,5         | F!F1282  |
| RCEP F | 2025   | 2025 | 15           | F!G1282  |
| RCEP F | 2026   | 2026 | 12,5         | F!H1282  |
| RCEP F | 2027   | 2027 | 10           | F!I1282  |
| VIFTA  | 2024   | 2024 | 20           | VI!F1230 |
| VIFTA  | 2025   | 2025 | 15           | VI!G1230 |
| VIFTA  | 2026   | 2026 | 10           | VI!H1230 |
| VIFTA  | 2027   | 2027 | 5            | VI!I1230 |

## 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 0804.50 has 4 lines; 0804.50.22 is distinguished from its siblings by: Dried.                                                           | 0804.50.10 Guavas; 0804.50.21 Fresh; 0804.50.30 Mangosteens | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Not verified – check required                     |
| HS-004    | YELLOW | HS code introduced in the 2023 nomenclature                | 0804.50.22 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.            | MOI: 0804.50.22                                             | 31/2022/TT-BTC                 | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | 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 0804.50.22. 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 25% for 0804.50.22 was checked against BT2026 (cell BT2026!N1288), 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.