

## HS 0807.20.00 detail

|                     |                                                                                                                   |
|---------------------|-------------------------------------------------------------------------------------------------------------------|
| HS code             | 0807.20.00                                                                                                        |
| Description         | Melons (including watermelons) and papaws (papayas), fresh / - Papaws (papayas)                                   |
| Unit                | kg                                                                                                                |
| Generated           | 14/10/2026 19:44:11                                                                                               |
| 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/08072000/">https://www.tariff.victorws.com/hs-code/08072000/</a> |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                           | Legal basis    | effective  | Source       |
|----------------------|--------------|--------------------------------|----------------|------------|--------------|
| Ordinary import duty | 45           | 45%                            | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1310 |
| Preferential (MFN)   | 30           | 30%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1310 |
| VAT                  | */5/8/10     | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1310 |
| 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 đoạn) | AANZ            | 121/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate               | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|--------------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0            | 0%                 | 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 |
| 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 |
| VJEPA          | 0            | 0%                 | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |

| FTA     | Source value | Rate                  | Data basis          | Period      | Proof of origin       | Legal basis    | Status               |
|---------|--------------|-----------------------|---------------------|-------------|-----------------------|----------------|----------------------|
| VKFTA   | 0            | 0%                    | Consolidated BT2026 | 2026        | VK                    | 125/2022/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           |
| AHKFTA  | 30           | 30%                   | Consolidated BT2026 | 2026        | AHK                   | 123/2022/NĐ-CP | Ad valorem           |
| VCFTA   | 0/2          | 0 / 2 (several rates) | Consolidated BT2026 | 2026        | VC                    | 112/2022/NĐ-CP | Needs interpretation |
| VN-EAEU | 0/0          | 0 / 0 (several rates) | Consolidated BT2026 | 2026        | EAV                   | 113/2022/NĐ-CP | Needs interpretation |
| VN-CAM  |              | No data               | No data             |             | S                     | 56/2026/NĐ-CP  | No data              |
| VIFTA   | *            | * not eligible        | Consolidated BT2026 | 2026        | Form VI (verify)      | 131/2024/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!E1302 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E1303 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F1303 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G1303 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H1303 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I1303 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J1303 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3            | AJ!E1305 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1305 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1305 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1305   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1305   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1305   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5            | VJ!E1307   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5          | VJ!F1307   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1307   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1307   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1307   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1307   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1309   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1305 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1305   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1305   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1305   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1305   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1305   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1305   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1303   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F1303   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G1303   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H1303   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I1303   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J1303   |
| VCFTA   | 2022                                   | 2022 |              | VC!1314    |
| VCFTA   | 2023                                   | 2023 |              | VC!1314    |
| VCFTA   | 2024                                   | 2024 |              | VC!1314    |

| FTA     | Period      | Year | Source value | Source      |
|---------|-------------|------|--------------|-------------|
| VCFTA   | 2025        | 2025 |              | VC!1314     |
| VCFTA   | 2026        | 2026 |              | VC!1314     |
| VCFTA   | 2027        | 2027 |              | VC!1314     |
| VN-EAEU | 2022        | 2022 |              | EAV!1311    |
| VN-EAEU | 2023        | 2023 |              | EAV!1311    |
| VN-EAEU | 2024        | 2024 |              | EAV!1311    |
| VN-EAEU | 2025        | 2025 |              | EAV!1311    |
| VN-EAEU | 2026        | 2026 |              | EAV!1311    |
| VN-EAEU | 2027        | 2027 |              | EAV!1311    |
| VNCU    | 2022        | 2022 | 0            | VNCU!D261   |
| VNCU    | 2023 - 2027 |      | 0            | VNCU!E261   |
| AHKFTA  | 2022        | 2022 | 30           | AKH!D1321   |
| AHKFTA  | 2023        | 2023 | 30           | AKH!E1321   |
| AHKFTA  | 2024        | 2024 | 30           | AKH!F1321   |
| AHKFTA  | 2025        | 2025 | 30           | AKH!G1321   |
| AHKFTA  | 2026        | 2026 | 30           | AKH!H1321   |
| AHKFTA  | 2027        | 2027 | 30           | AKH!I1321   |
| EVFTA   | 2022        | 2022 | 15           | EV-NK!D1304 |
| EVFTA   | 2023        | 2023 | 10           | EV-NK!E1304 |
| EVFTA   | 2024        | 2024 | 5            | EV-NK!F1304 |
| EVFTA   | 2025        | 2025 | 0            | EV-NK!G1304 |
| EVFTA   | 2026        | 2026 | 0            | EV-NK!H1304 |
| EVFTA   | 2027        | 2027 | 0            | EV-NK!I1304 |
| UKVFTA  | 2022        | 2022 | 15           | UKV!D1306   |
| UKVFTA  | 2023        | 2023 | 10           | UKV!E1306   |
| UKVFTA  | 2024        | 2024 | 5            | UKV!F1306   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2025   | 2025           | 0            | UKV!G1306     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H1306     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I1306     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D1304   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1304   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1304   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1304   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1304   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1304   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1304   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D1307 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E1307 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F1307 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G1307 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H1307 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I1307 |
| RCEP B | 2022   | 2022           | 0            | B!D1307       |
| RCEP B | 2023   | 2023           | 0            | B!E1307       |
| RCEP B | 2024   | 2024           | 0            | B!F1307       |
| RCEP B | 2025   | 2025           | 0            | B!G1307       |
| RCEP B | 2026   | 2026           | 0            | B!H1307       |
| RCEP B | 2027   | 2027           | 0            | B!I1307       |
| RCEP C | 2022   | 2022           | 0            | C!D1307       |
| RCEP C | 2023   | 2023           | 0            | C!E1307       |
| RCEP C | 2024   | 2024           | 0            | C!F1307       |
| RCEP C | 2025   | 2025           | 0            | C!G1307       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP C | 2026   | 2026 | 0            | C!H1307  |
| RCEP C | 2027   | 2027 | 0            | C!I1307  |
| RCEP D | 2022   | 2022 | 0            | D!D1307  |
| RCEP D | 2023   | 2023 | 0            | D!E1307  |
| RCEP D | 2024   | 2024 | 0            | D!F1307  |
| RCEP D | 2025   | 2025 | 0            | D!G1307  |
| RCEP D | 2026   | 2026 | 0            | D!H1307  |
| RCEP D | 2027   | 2027 | 0            | D!I1307  |
| RCEP E | 2022   | 2022 | 0            | E!D1308  |
| RCEP E | 2023   | 2023 | 0            | E!E1308  |
| RCEP E | 2024   | 2024 | 0            | E!F1308  |
| RCEP E | 2025   | 2025 | 0            | E!G1308  |
| RCEP E | 2026   | 2026 | 0            | E!H1308  |
| RCEP E | 2027   | 2027 | 0            | E!I1308  |
| RCEP F | 2022   | 2022 | 0            | F!D1307  |
| RCEP F | 2023   | 2023 | 0            | F!E1307  |
| RCEP F | 2024   | 2024 | 0            | F!F1307  |
| RCEP F | 2025   | 2025 | 0            | F!G1307  |
| RCEP F | 2026   | 2026 | 0            | F!H1307  |
| RCEP F | 2027   | 2027 | 0            | F!I1307  |
| VIFTA  | 2024   | 2024 | *            | VI!F1252 |
| VIFTA  | 2025   | 2025 | *            | VI!G1252 |
| VIFTA  | 2026   | 2026 | *            | VI!H1252 |
| VIFTA  | 2027   | 2027 | *            | VI!I1252 |

## 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 |
| FTA-013   | YELLOW | FTA rate not lower than MFN                                | AHKFTA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.          | MFN 30%      |                                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 0807.20.00. 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 30% for 0807.20.00 was checked against BT2026 (cell BT2026!N1310), 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)      |

Item policy

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.