

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Notes.

1. This Chapter does not cover:

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(c) Bakers' wares and other products of heading 19.05; or

(d) Homogenised composite food preparations of heading 21.04.

2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 20.09 the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61, 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

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Heading Subheading	DESCRIPTION	Unit of quantity	Tax %																	VAT (%)
CODE			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	VN-EAEUFTA	CPTPP		
								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
20.01	Vegetables, fruit, nuts, and other edible parts of plants, prepared or preserved by vinegar or acetic acid.																			
2001.10.00	- Cucumbers and gherkins	kg	40	60	0	32	40	0	MM	0	LA	0	8	10	0	0	0	26,6	20	10
2001.90	- Other:																			
2001.90.10	- - Onions	kg	35	52,5	0	28	19	0	KH, MM	0	LA, KR	0	8	10	0	0	15,9	24,6	18,5	10
2001.90.90	- - Other	kg	35	52,5	0	28	14	0	KH, MM	0	LA	0	8	10	0	0	0	24,6	18,5	10
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.																			
2002.10.00	- Tomatoes, whole or in pieces	kg	30	45	0	24	12	0	MM	0	LA	0	8	10	0	0	0	20	15	10
2002.90	- Other:																			
2002.90.10	- - Tomato paste	kg	20	30	0	16	12	0	MM, TH	0	KH, LA, PH	0	8	10	0	0	0	13,5	6,7	10
2002.90.20	- - Tomato powder	kg	20	30	0	16	12	0	MM, TH	0	KH, LA, PH	0	8	10	0	0	*	13,5	6,7	10
2002.90.90	- - Other	kg	20	30	0	16	12	0	MM,	0	KH,	0	8	10	0	0	0	13,5	6,7	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
									TH		LA, PH									
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.																			
2003.10.00	- Mushrooms of the genus Agaricus	kg	40	60	0	32	15	0	KH, MM	0	LA	0	8	10	0	0	18,2	32,7	29	10
2003.90	- Other																			
2003.90.10	- - Truffles	kg	40	60	0	32	15	0	KH, MM	0		0	8	10	0	0	18,2	32,7	29	10
2003.90.90	- - Other	kg	40	60	0	32	15	0	KH	0	LA	0	8	10	0	0	18,2	32,7	29	10
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.																			
2004.10.00	- Potatoes	kg	13	19,5	0	10	10	0	MM	0	LA	0	7	9	0	0	0	12	6	10
2004.90	- Other vegetables and mixtures of vegetables:																			
2004.90.10	- - Suitable for infants or young children	kg	40	60	0	32	20	0	MM	0	LA, TH	0	8	10	0	0	0	26,6	20	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2004.90.90	- - Other	kg	40	60	0	32	15	0	MM	0	LA, TH	0	8	10	0	0	0	26,6	20	10
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.																			
2005.10	- Homogenised vegetables:																			
2005.10.10	- - In airtight containers for retail sale	kg	40	60	0	32	20	0	KH, MM	0	LA	0	8	10	0	0	*	26,6	20	10
2005.10.90	- - Other	kg	40	60	0	32	20	0	KH, MM	0	LA	0	8	10	0	0	*	26,6	20	10
2005.20	- Potatoes:																			
	- - Chips and sticks:																			
2005.20.11	- - - In airtight containers for retail sale	kg	18	27	0	14	11	0	KH, MM	0	LA	0	8	10	0	0	*	10,8	7,2	10
2005.20.19	- - - Other	kg	18	27	0	14	11	0	KH, MM	0	LA	0	8	10	0	0	*	10,8	7,2	10
	- - Other:																			
2005.20.91	- - - In airtight containers for retail sale	kg	35	52.5	0	28	16	0	KH, MM	0	LA	0	8	10	0	0	*	20,4	13,6	10
2005.20.99	- - - Other	kg	35	52.5	0	28	16	0	KH, MM	0	LA	0	8	10	0	0	15,9	20,4	13,6	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2005.40.00	- Peas (Pisum sativum)	kg	35	52.5	0	28	18	0	MM	0	LA	0	8	10	0	0	0	22,6	17	10
	- Beans (Vigna spp., Phaseolus spp.):																			
2005.51.00	- - Beans, shelled	kg	35	52.5	0	28	18	0	MM	0	LA	0	8	10	0	0	15,9	22,6	17	10
2005.59	- - Other:																			
2005.59.10	- - - In airtight containers for retail sale	kg	35	52.5	0	28	18	0	MM	0	LA	0	8	10	0	0	*	22,6	17	10
2005.59.90	- - - Other	kg	35	52.5	0	28	18	0	MM	0	LA	0	8	10	0	0	*	22,6	17	10
2005.60.00	- Asparagus	kg	30	45	0	24	18	0	MM	0	LA	0	8	10	0	0	0	22,6	17	10
2005.70.00	- Olives	kg	25	37.5	0	20	11	0	MM	0	LA	0	8	10	0	0	11,4	16,6	12,5	10
2005.80.00	- Sweet corn (Zea mays var. saccharata)	kg	40	60	0	32	15	0	MM	0	LA	0	8	10	0	0	0	26,6	20	10
	- Other vegetables and mixtures of vegetables:																			
2005.91.00	- - Bamboo shoots	kg	32	48	0	26	13	0	MM	0	LA, MY	0	8	10	0	0	14,5	20,6	15,5	10
2005.99	- - Other:																			
2005.99.10	- - - In airtight containers for retail sale	kg	32	48	0	26	13	0	MM	0	LA, MY	0	8	10	0	0	0	20,6	15,5	10
2005.99.90	- - - Other	kg	32	48	0	26	13	0	MM	0	LA, MY	0	8	10	0	0	0	20,6	15,5	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants preserved by sugar (drained, glaze or crystallised).	kg	35	52.5	0	28	18	0	MM	0	PH, KR	0	8	10	0	0	0	22,6	17	10
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.																			
2007.10.00	- Homogenised preparations	kg	35	52.5	0	28	18	0		0	LA	0	8	10	0	0	0	22,6	17	10
	- Other:																			
2007.91.00	- - Citrus fruit	kg	35	52.5	0	28	18	0		0		0	8	10	0	0	15,9	22,6	17	10
2007.99	- - Other:																			
2007.99.10	- - - Fruit pastes other than of mangoes, pineapples or strawberries	kg	40	60	0	32	15	0		0	LA	0	8	10	0	0	0	26,6	20	10
2007.99.20	- - - Jams and fruit jellies	kg	40	60	0	32	20	0		0	LA, KR	0	8	10	0	0	0	26,6	20	10
2007.99.90	- - - Other	kg	40	60	0	32	20	0		0	LA, KR	0	8	10	0	0	0	26,6	20	10

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
20.08	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.																			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:																			
2008.11	- - Ground-nuts:																			
2008.11.10	- - - Roasted	kg	30	45	0	24	11	0	MM	0	KH, LA	0	8	10	0	0	13,6	22,6	17	10
2008.11.20	- - - Peanut butter	kg	18	27	0	14	11	0	MM	0	KH, LA	0	8	10	0	0	0	10,8	7,2	10
2008.11.90	- - - Other	kg	20	30	0	16	11	0	MM	0	KH, LA, KR	0	8	10	0	0	0	13,3	10	10
2008.19	- - Other, including mixtures:																			
2008.19.10	- - - Cashew nuts	kg	35	52.5	0	28	14	0	MM	0	LA	0	8	10	0	0	15,9	24,6	18,5	10
	- - - Other:																			
2008.19.91	- - - - Roasted	kg	18	27	0	14	11	0	MM	0	LA	0	8	10	0	0	0	10,8	7,2	10
2008.19.99	- - - - Other	kg	18	27	0	14	11	0	MM	0	LA	0	8	10	0	0	0	10,8	7,2	10
2008.20	- Pineapples:																			

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2008.20.10	- - In airtight containers for retail sale	kg	40	60	0	*	20	0	MM,CN	0	LR, KR	0	8	10	0	0	18,2	26,6	20	10
2008.20.90	- - Other	kg	40	60	0	*	20	0	MM,CN	0	LR, KR	0	8	10	0	0	18,2	26,6	20	10
2008.30	- Citrus fruit:																			
2008.30.10	- - Containing added sugar or other sweetening matter or sprit	kg	40	60	0	32	20	0	MM	0	LR, KR	0	8	10	0	0	18,2	26,6	20	10
2008.30.90	- - Other	kg	40	60	0	32	20	0	MM	0	LR, KR	0	8	10	0	0	18,2	26,6	20	10
2008.40.00	- Pears	kg	35	52.5	0	28	19	0	MM	0	LA, KR	0	8	10	0	0	15,9	24,6	18,5	10
2008.50.00	- Apricots	kg	40	60	0	32	20	0	MM	0	LA	0	8	10	0	0	18,2	26,6	20	10
2008.60	- Cherries:																			
2008.60.10	- - Containing added sugar or other sweetening matter or sprit:	kg	40	60	0	32	15	0	MM	0	LA	0	8	10	0	0	18,2	26,6	20	10
2008.60.90	- - Other:	kg	40	60	0	32	20	0	MM	0	LA	0	8	10	0	0	18,2	26,6	20	10
2008.70	- Peaches, including nectarines:																			
2008.70.10	- - Containing added sugar or other sweetening matter or sprit	kg	35	52.5	0	28	14	0	MM	0	LA	0	8	10	0	0	15,9	24,6	18,5	10
2008.70.90	- - Other	kg	35	52.5	0	28	19	0	MM	0	LA	0	8	10	0	0	15,9	24,6	18,5	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2008.80	- Strawberries	kg	35	52.5	0	28	19	0	MM	0	LA	0	8	10	0	0	15,9	24,6	18,5	10
	- Other, including mixtures other than those of subheading 2008.19:																			
2008.91.00	- - Palm hearts	kg	40	60	0	32	20	0	MM	0	LA	0	8	10	0	0	18,2	26,6	20	10
2008.93	- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea):																			
2008.93.10	- - - Containing added sugar or other sweetening matter or sprit	kg	30	45	0	*	16	0	MM, TH, CN	0	LA, KR	0	7	9	0	0	13,6	18	12	10
2008.93.90	- - - Other	kg	30	45	0	*	16	0	MM, TH, CN	0	LA, KR	0	7	9	0	0	13,6	18	12	10
2008.97	- - Mixtures:																			
2008.97.10	- - - 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	kg	30	45	0	24	12	0	MM	0	LA, KR	0	8	10	0	0	13,6	18	12	10
2008.97.20	- - - Other, containing added sugar or other sweetening matter or sprit:	kg	30	45	0	24	12	0	MM	0	LA	0	8	10	0	0	13,6	18	15	10
2008.97.90	- - - Other:	kg	30	45	0	24	12	0	MM	0	LA, KR	0	8	10	0	0	13,6	18	15	10

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2008.99	- - Other:																			
2008.99.10	- - - - Lychees	kg	40	60	0	32	20	0	MM, TH	0	LA, KR	0	8	10	0	0	18,2	26,6	20	10
2008.99.20	- - - Longans	kg	40	60	0	*	20	0	MM, TH, CN	0	LA, KR	0	8	10	0	0	18,2	26,6	20	10
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	kg	40	60	0	32	20	0	MM, TH	0	LA, KR	0	8	10	0	0	18,2	26,6	20	10
2008.99.40	- - - Other, containing added sugar or other sweetening matter or sprit	kg	40	45	0	*	16	0	MM, TH, CN	0	LA, KR	0	7	9	0	0	13,6	18	12	10
2008.99.90	- - - Other:	kg	40	45	0	*	16	0	MM, TH, CN	0	LA, KR	0	7	9	0	0	13,6	18	12	10
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added sprit, whether or not containing added sugar or other sweetening matter.																			
	- Orange juice:																			

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								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2009.11.00	- - Frozen	kg	20	30	0	16	16	0	MM	0	KR	0	7	9	0	9	0	15	10	10
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	kg	30	45	0	24	16	0		0		0	7	9	0	0	13,6	16,6	12,5	10
2009.19.00	- - Other	kg	30	45	0	24	16	0	MM	0	KR	0	7	9	0	0	0	15	10	10
	- Grapefruit (including pomelo) juice:																			
2009.21.00	- - Of a Brix value not exceeding 20	kg	35	52.5	0	28	20	0	MM	0	LA	0	7	9	0	9	15,9	16,6	12,5	10
2009.29.00	- - Other	kg	35	52.5	0	28	20	0	MM	0	LA	0	7	9	0	9	0	15	10	10
	- Juice of any other single citrus fruit:																			
2009.31.00	- - Of a Brix value not exceeding 20	kg	35	52.5	0	28	20	0	MM	0	LA	0	7	9	0	0	15,9	16,6	12,5	10
2009.39.00	- - Other	kg	35	52.5	0	28	20	0	MM	0	LA	0	7	9	0	0	0	18,7	15,6	10
	- Pineapple juice:																			
2009.41.00	- - Of a Brix value not exceeding 20	kg	35	52.5	0	*	20	0	MM,CN	0	KR	0	7	9	0	9	15,9	18,7	15,6	10
2009.49.00	- - Other	kg	35	52.5	0	*	20	0	MM,CN	0		0	7	9	0	9	15,9	18,7	15,6	10
2009.50.00	- Tomato juice	kg	35	52.5	0	28	21	0	MM	0	LA	0	7	9	0	0	0	15	10	10
	- Grape juice (including grape must):																			
2009.61.00	- - Of a Brix value not exceeding 30	kg	35	52.5	0	28	19	0	MM	0	LA	0	7	9	0	0	0	15	10	10

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CODE			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	VN-EAEUFTA	CPTPP		
								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2009.69.00	- - Other	kg	30	45	0	24	17	0	MM	0		0	7	9	0	0	0	15	10	10
	- Apple juice:																			
2009.71.00	- - Of a Brix value not exceeding 20	kg	30	45	0	24	19	0	MM	0	LA	0	7	9	0	0	0	18,7	15,6	10
2009.79.00	- - Other	kg	25	37,5	0	20	17	0	MM	0	LA	0	7	9	0	0	0	18,7	15,6	10
	- - Juice of any other single fruit or vegetable:																			
2009.81	- - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice:																			
2009.81.10	- - - Suitable for infants or young children	kg	25	37.5	0	*	17	0	MM, TH, CN	0	LA, KR	0	7	9	0	10	11,4	16,6	12,5	10
2009.81.90	- - - Other	kg	25	37.5	0	*	17	0	MM, TH, CN	0	LA, KR	0	7	9	0	10	11,4	16,6	12,5	10
2009.89	- - Other:																			
2009.89.10	- - Blackcurrant juice	kg	25	37.5	0	25	16	0	MM, TH	0	LA, KR	0	7	9	0	10	11,4	18,7	15,6	10
	- - - Other:																			
2009.89.91	- - - - Suitable for infants or young children	kg	25	37.5	0	*	17	0	MM, TH, CN	0	LA, KR	0	7	9	0	10	11,4	16,6	12,5	10
2009.89.99	- - - - Other	kg	25	37.5	0	*	17	0	MM, TH, CN	0	LA, KR	0	7	9	0	10	11,4	16,6	12,5	10

Vietnam Customs Tariff Schedule - 2020

Heading Subheading	DESCRIPTION	Unit of quantity	Tax %																	VAT (%)
CODE			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	VN-EAEUFTA	CPTPP		
								Tax rate	Countries ineligible	Tax rate	Countries ineligible							II	III	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
2009.90	- Mixtures of juices:																			
2009.90.10	- - For infant use	kg	25	37.5	0	20	17	0	MM, TH	0	LA	0	7	9	0	9	*	15	10	10
2009.90.90	- - Other																			
2009.90.91	- - - Ready for immediate consumption	kg	25	37.5	0	20	17	0	MM, TH	0	LA	0	7	9	0	9	*	15	10	10
2009.90.99	- - - Other	kg	25	37.5	0	20	17	0	MM, TH	0	LA	0	7	9	0	9	*	15	10	10