

Détail du SH 1212.92.00

|                        |                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 1212.92.00                                                                                                                                                                                                                                                                                                                                                                              |
| Description            | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included / - Other: / - - Locust beans (carob) |
| Unité                  | kg                                                                                                                                                                                                                                                                                                                                                                                      |
| Généré le              | 01/11/2026 12:39:18                                                                                                                                                                                                                                                                                                                                                                     |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                              |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                                                                                                                        |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/12129200/">https://vietnamtariff.com/hs-code/12129200/</a>                                                                                                                                                                                                                                                                                   |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                            | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|---------------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 15            | 15%                             | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1760 |
| Préférentiel (NPF)            | 10            | 10%                             | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1760 |
| TVA                           | *5/8/10       | * / 5 / 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1760 |
| Taxe spéciale de consommation |               | Aucune donnée                   |                |            |              |
| Taxe environnementale         |               | Aucune donnée                   |                |            |              |
| Droit d'exportation           |               | Aucune donnée                   |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée                   |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée                   |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée                   |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                    |   |    |                           |                                           |                                      |                    |            |
|--------------------|---|----|---------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA            | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA             | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| AIFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP              | 0 | 0% | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>A) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>B) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>C) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>D) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>E) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>F) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA             | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |

|         |     |               |                           |                       |                       |                |               |
|---------|-----|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0   | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0   | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0   | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0   | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0   | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 5.7 | 5,7%          | Tarif consolidé<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |     | Aucune donnée | Aucune donnée             |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |     | Aucune donnée | Aucune donnée             |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E1775 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E1748 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F1748 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G1748 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H1748 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I1748 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J1748 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E1778 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F1778 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G1778 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H1778 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I1778   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J1778   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E1780   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F1780   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G1780   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H1780   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I1780   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J1780   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F1782   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H1750 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F1750   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G1750   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H1750   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I1750   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J1750   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K1750   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E1748   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F1748   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G1748   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H1748   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I1748   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J1748   |
| VCFTA   | 2022                                   | 2022  | 2             | VC!D1789   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E1789   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F1789   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G1789   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H1789    |
| VCFTA   | 2027    | 2027  | 0             | VC!I1789    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D1788   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E1788   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F1788   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G1788   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H1788   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I1788   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D1794   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E1794   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F1794   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G1794   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H1794   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I1794   |
| EVFTA   | 2022    | 2022  | 2,5           | EV-NK!D1751 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E1751 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F1751 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G1751 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H1751 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I1751 |
| UKVFTA  | 2022    | 2022  | 2,5           | UKV!D1753   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E1753   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F1753   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G1753   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H1753   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I1753   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D1751   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E1751   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F1751   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G1751   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H1751   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I1751   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J1751   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D1780 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E1780 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F1780 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G1780 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H1780 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I1780 |
| RCEP B | 2022    | 2022           | 0             | B!D1780       |
| RCEP B | 2023    | 2023           | 0             | B!E1780       |
| RCEP B | 2024    | 2024           | 0             | B!F1780       |
| RCEP B | 2025    | 2025           | 0             | B!G1780       |
| RCEP B | 2026    | 2026           | 0             | B!H1780       |
| RCEP B | 2027    | 2027           | 0             | B!I1780       |
| RCEP C | 2022    | 2022           | 0             | C!D1780       |
| RCEP C | 2023    | 2023           | 0             | C!E1780       |
| RCEP C | 2024    | 2024           | 0             | C!F1780       |
| RCEP C | 2025    | 2025           | 0             | C!G1780       |
| RCEP C | 2026    | 2026           | 0             | C!H1780       |
| RCEP C | 2027    | 2027           | 0             | C!I1780       |
| RCEP D | 2022    | 2022           | 0             | D!D1780       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP D | 2023    | 2023  | 0             | D!E1780  |
| RCEP D | 2024    | 2024  | 0             | D!F1780  |
| RCEP D | 2025    | 2025  | 0             | D!G1780  |
| RCEP D | 2026    | 2026  | 0             | D!H1780  |
| RCEP D | 2027    | 2027  | 0             | D!I1780  |
| RCEP E | 2022    | 2022  | 0             | E!D1782  |
| RCEP E | 2023    | 2023  | 0             | E!E1782  |
| RCEP E | 2024    | 2024  | 0             | E!F1782  |
| RCEP E | 2025    | 2025  | 0             | E!G1782  |
| RCEP E | 2026    | 2026  | 0             | E!H1782  |
| RCEP E | 2027    | 2027  | 0             | E!I1782  |
| RCEP F | 2022    | 2022  | 0             | F!D1780  |
| RCEP F | 2023    | 2023  | 0             | F!E1780  |
| RCEP F | 2024    | 2024  | 0             | F!F1780  |
| RCEP F | 2025    | 2025  | 0             | F!G1780  |
| RCEP F | 2026    | 2026  | 0             | F!H1780  |
| RCEP F | 2027    | 2027  | 0             | F!I1780  |
| VIFTA  | 2024    | 2024  | 8.6           | VI!F1655 |
| VIFTA  | 2025    | 2025  | 7.1           | VI!G1655 |
| VIFTA  | 2026    | 2026  | 5.7           | VI!H1655 |
| VIFTA  | 2027    | 2027  | 4.3           | VI!I1655 |

Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                      |  |                    |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--|--------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                                                        | Texte cité dans la source ; validité non vérifiée |
| 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.                                           | Non vérifié – contrôle nécessaire                 |
| 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).          | Non vérifié – contrôle nécessaire                 |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1212.92.00. This does NOT mean there is no risk.         |  |                    | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire                 |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 10% for 1212.92.00 was checked against BT2026 (cell BT2026!N1760), 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. | Vérifié par rapport au fichier tarifaire source   |

Politique de l'article

|                                            |
|--------------------------------------------|
| Politique de l'article                     |
| Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.