

HS 0901.22.20 detail

HS code	0901.22.20
Description	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion / - Coffee, roasted: / - - Decaffeinated: / - - - Ground
Unit	kg
Generated	31/10/2026 18:49:51
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	https://vietnamtariff.com/hs-code/09012220/

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!K1397
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1397
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1397
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1397
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-TH)	0% (except TH)	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, PH, TH)	0% (except LA, PH, TH)	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
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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	*	* 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!E1391
ATIGA	2022	2022	0	AT!E1392
ATIGA	2023	2023	0	AT!F1392
ATIGA	2024	2024	0	AT!G1392
ATIGA	2025	2025	0	AT!H1392
ATIGA	2026	2026	0	AT!I1392
ATIGA	2027	2027	0	AT!J1392
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1394
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1394
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1394

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1394
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1394
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1394
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1396
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1396
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1396
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1396
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1396
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1396
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1398
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1394
AIFTA	30/12/2022	2022	0	AI!F1394
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1394
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1394
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1394
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1394
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1394
VKFTA	2022	2022	0	VK!E1392
VKFTA	2023	2023	0	VK!F1392
VKFTA	2024	2024	0	VK!G1392
VKFTA	2025	2025	0	VK!H1392
VKFTA	2026	2026	0	VK!I1392
VKFTA	2027	2027	0	VK!J1392
VCFTA	2022	2022	6	VC!D1405
VCFTA	2023	2023	3	VC!E1405
VCFTA	2024	2024	0	VC!F1405

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1405
VCFTA	2026	2026	0	VC!H1405
VCFTA	2027	2027	0	VC!I1405
VN-EAEU	2022	2022	0	EAV!D1402
VN-EAEU	2023	2023	0	EAV!E1402
VN-EAEU	2024	2024	0	EAV!F1402
VN-EAEU	2025	2025	0	EAV!G1402
VN-EAEU	2026	2026	0	EAV!H1402
VN-EAEU	2027	2027	0	EAV!I1402
AHKFTA	2022	2022	18	AKH!D1410
AHKFTA	2023	2023	12	AKH!E1410
AHKFTA	2024	2024	12	AKH!F1410
AHKFTA	2025	2025	6	AKH!G1410
AHKFTA	2026	2026	6	AKH!H1410
AHKFTA	2027	2027	0	AKH!I1410
EVFTA	2022	2022	15	EV-NK!D1393
EVFTA	2023	2023	10	EV-NK!E1393
EVFTA	2024	2024	5	EV-NK!F1393
EVFTA	2025	2025	0	EV-NK!G1393
EVFTA	2026	2026	0	EV-NK!H1393
EVFTA	2027	2027	0	EV-NK!I1393
UKVFTA	2022	2022	15	UKV!D1395
UKVFTA	2023	2023	10	UKV!E1395
UKVFTA	2024	2024	5	UKV!F1395
UKVFTA	2025	2025	0	UKV!G1395
UKVFTA	2026	2026	0	UKV!H1395

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1395
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1393
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1393
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1393
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1393
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1393
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1393
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1393
RCEP A	2022	2022	27	RCEPT-A!D1396
RCEP A	2023	2023	24	RCEPT-A!E1396
RCEP A	2024	2024	21	RCEPT-A!F1396
RCEP A	2025	2025	18	RCEPT-A!G1396
RCEP A	2026	2026	15	RCEPT-A!H1396
RCEP A	2027	2027	12	RCEPT-A!I1396
RCEP B	2022	2022	27	B!D1396
RCEP B	2023	2023	24	B!E1396
RCEP B	2024	2024	21	B!F1396
RCEP B	2025	2025	18	B!G1396
RCEP B	2026	2026	15	B!H1396
RCEP B	2027	2027	12	B!I1396
RCEP C	2022	2022	27	C!D1396
RCEP C	2023	2023	24	C!E1396
RCEP C	2024	2024	21	C!F1396
RCEP C	2025	2025	18	C!G1396
RCEP C	2026	2026	15	C!H1396
RCEP C	2027	2027	12	C!I1396

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D1396
RCEP D	2023	2023	24,5	D!E1396
RCEP D	2024	2024	21,8	D!F1396
RCEP D	2025	2025	19,1	D!G1396
RCEP D	2026	2026	16,4	D!H1396
RCEP D	2027	2027	13,6	D!I1396
RCEP E	2022	2022	27	E!D1398
RCEP E	2023	2023	24	E!E1398
RCEP E	2024	2024	21	E!F1398
RCEP E	2025	2025	18	E!G1398
RCEP E	2026	2026	15	E!H1398
RCEP E	2027	2027	12	E!I1398
RCEP F	2022	2022	27	F!D1396
RCEP F	2023	2023	24	F!E1396
RCEP F	2024	2024	21	F!F1396
RCEP F	2025	2025	18	F!G1396
RCEP F	2026	2026	15	F!H1396
RCEP F	2027	2027	12	F!I1396
VIFTA	2024	2024	*	VI!F1334
VIFTA	2025	2025	*	VI!G1334
VIFTA	2026	2026	*	VI!H1334
VIFTA	2027	2027	*	VI!I1334

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0901.22 has 2 lines; 0901.22.20 is distinguished from its siblings by: Ground.	0901.22.10 Unground	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 "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 0901.22.20. 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 0901.22.20 was checked against BT2026 (cell BT2026!N1397), 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)

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.