Vietnam Tariff Intelligence

HS 0904.11.10 detail

HS code	0904.11.10
Description	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta / - Pepper: / - - Neither crushed nor ground: / - - - White
Unit	kg
Generated	07/11/2026 13:35:08
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/09041110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1418
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1418
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1418
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1418
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, CN)	0% (except TH, CN)	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(-KH, TH)	0% (except KH, 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
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E1415
ATIGA	2022	2022	0	AT!E1416
ATIGA	2023	2023	0	AT!F1416
ATIGA	2024	2024	0	AT!G1416
ATIGA	2025	2025	0	AT!H1416
ATIGA	2026	2026	0	AT!I1416
ATIGA	2027	2027	0	AT!J1416
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1418
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1418
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1418

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1418
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1418
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1418
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1420
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1420
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1420
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1420
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1420
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1420
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1422
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1418
AIFTA	30/12/2022	2022	0	AI!F1418
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1418
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1418
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1418
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1418
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1418
VKFTA	2022	2022	0	VK!E1416
VKFTA	2023	2023	0	VK!F1416
VKFTA	2024	2024	0	VK!G1416
VKFTA	2025	2025	0	VK!H1416
VKFTA	2026	2026	0	VK!I1416
VKFTA	2027	2027	0	VK!J1416
VCFTA	2022	2022	4	VC!D1429
VCFTA	2023	2023	2	VC!E1429
VCFTA	2024	2024	0	VC!F1429

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1429
VCFTA	2026	2026	0	VC!H1429
VCFTA	2027	2027	0	VC!I1429
VN-EAEU	2022	2022	0	EAV!D1426
VN-EAEU	2023	2023	0	EAV!E1426
VN-EAEU	2024	2024	0	EAV!F1426
VN-EAEU	2025	2025	0	EAV!G1426
VN-EAEU	2026	2026	0	EAV!H1426
VN-EAEU	2027	2027	0	EAV!I1426
AHKFTA	2022	2022	*	AKH!D1434
AHKFTA	2023	2023	*	AKH!E1434
AHKFTA	2024	2024	*	AKH!F1434
AHKFTA	2025	2025	*	AKH!G1434
AHKFTA	2026	2026	*	AKH!H1434
AHKFTA	2027	2027	*	AKH!I1434
EVFTA	2022	2022	10	EV-NK!D1417
EVFTA	2023	2023	6,6	EV-NK!E1417
EVFTA	2024	2024	3,3	EV-NK!F1417
EVFTA	2025	2025	0	EV-NK!G1417
EVFTA	2026	2026	0	EV-NK!H1417
EVFTA	2027	2027	0	EV-NK!I1417
UKVFTA	2022	2022	10	UKV!D1419
UKVFTA	2023	2023	6,6	UKV!E1419
UKVFTA	2024	2024	3,3	UKV!F1419
UKVFTA	2025	2025	0	UKV!G1419
UKVFTA	2026	2026	0	UKV!H1419

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1419
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1417
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1417
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1417
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1417
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1417
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1417
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1417
RCEP A	2022	2022	20	RCEPT-A!D1420
RCEP A	2023	2023	20	RCEPT-A!E1420
RCEP A	2024	2024	20	RCEPT-A!F1420
RCEP A	2025	2025	20	RCEPT-A!G1420
RCEP A	2026	2026	20	RCEPT-A!H1420
RCEP A	2027	2027	20	RCEPT-A!I1420
RCEP B	2022	2022	20	B!D1420
RCEP B	2023	2023	20	B!E1420
RCEP B	2024	2024	20	B!F1420
RCEP B	2025	2025	20	B!G1420
RCEP B	2026	2026	20	B!H1420
RCEP B	2027	2027	20	B!I1420
RCEP C	2022	2022	*	C!D1420
RCEP C	2023	2023	*	C!E1420
RCEP C	2024	2024	*	C!F1420
RCEP C	2025	2025	*	C!G1420
RCEP C	2026	2026	*	C!H1420
RCEP C	2027	2027	*	C!I1420

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1420
RCEP D	2023	2023	20	D!E1420
RCEP D	2024	2024	20	D!F1420
RCEP D	2025	2025	20	D!G1420
RCEP D	2026	2026	20	D!H1420
RCEP D	2027	2027	20	D!I1420
RCEP E	2022	2022	20	E!D1422
RCEP E	2023	2023	20	E!E1422
RCEP E	2024	2024	20	E!F1422
RCEP E	2025	2025	20	E!G1422
RCEP E	2026	2026	20	E!H1422
RCEP E	2027	2027	20	E!I1422
RCEP F	2022	2022	20	F!D1420
RCEP F	2023	2023	20	F!E1420
RCEP F	2024	2024	20	F!F1420
RCEP F	2025	2025	20	F!G1420
RCEP F	2026	2026	20	F!H1420
RCEP F	2027	2027	20	F!I1420
VIFTA	2024	2024	16	VI!F1355
VIFTA	2025	2025	12	VI!G1355
VIFTA	2026	2026	8	VI!H1355
VIFTA	2027	2027	4	VI!I1355

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0904.11 has 3 lines; 0904.11.10 is distinguished from its siblings by: White.	0904.11.20 Black; 0904.11.90 Other	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 "*/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 0904.11.10. 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 20% for 0904.11.10 was checked against BT2026 (cell BT2026!N1418), 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)
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.