Vietnam Tariff Intelligence

HS 0904.12.90 detail

HS code	0904.12.90
Description	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta / - Pepper: / - - Crushed or ground: / - - - Other
Unit	kg
Generated	02/11/2026 23:34:21
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/09041290/

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!K1424
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1424
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1424
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1424
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(-TH)	0% (except 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
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	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 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 (*)
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!E1421
ATIGA	2022	2022	0	AT!E1422
ATIGA	2023	2023	0	AT!F1422
ATIGA	2024	2024	0	AT!G1422
ATIGA	2025	2025	0	AT!H1422
ATIGA	2026	2026	0	AT!I1422
ATIGA	2027	2027	0	AT!J1422
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1424
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1424
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1424

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1424
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1424
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1424
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1426
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1426
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1426
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1426
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1426
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1426
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1428
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1424
AIFTA	30/12/2022	2022	0	AI!F1424
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1424
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1424
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1424
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1424
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1424
VKFTA	2022	2022	0	VK!E1422
VKFTA	2023	2023	0	VK!F1422
VKFTA	2024	2024	0	VK!G1422
VKFTA	2025	2025	0	VK!H1422
VKFTA	2026	2026	0	VK!I1422
VKFTA	2027	2027	0	VK!J1422
VCFTA	2022	2022	4	VC!D1435
VCFTA	2023	2023	2	VC!E1435
VCFTA	2024	2024	0	VC!F1435

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1435
VCFTA	2026	2026	0	VC!H1435
VCFTA	2027	2027	0	VC!I1435
VN-EAEU	2022	2022	0	EAV!D1432
VN-EAEU	2023	2023	0	EAV!E1432
VN-EAEU	2024	2024	0	EAV!F1432
VN-EAEU	2025	2025	0	EAV!G1432
VN-EAEU	2026	2026	0	EAV!H1432
VN-EAEU	2027	2027	0	EAV!I1432
AHKFTA	2022	2022	*	AKH!D1440
AHKFTA	2023	2023	*	AKH!E1440
AHKFTA	2024	2024	*	AKH!F1440
AHKFTA	2025	2025	*	AKH!G1440
AHKFTA	2026	2026	*	AKH!H1440
AHKFTA	2027	2027	*	AKH!I1440
EVFTA	2022	2022	10	EV-NK!D1423
EVFTA	2023	2023	6,6	EV-NK!E1423
EVFTA	2024	2024	3,3	EV-NK!F1423
EVFTA	2025	2025	0	EV-NK!G1423
EVFTA	2026	2026	0	EV-NK!H1423
EVFTA	2027	2027	0	EV-NK!I1423
UKVFTA	2022	2022	10	UKV!D1425
UKVFTA	2023	2023	6,6	UKV!E1425
UKVFTA	2024	2024	3,3	UKV!F1425
UKVFTA	2025	2025	0	UKV!G1425
UKVFTA	2026	2026	0	UKV!H1425

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1425
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1423
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1423
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1423
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1423
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1423
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1423
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1423
RCEP A	2022	2022	20	RCEPT-A!D1426
RCEP A	2023	2023	20	RCEPT-A!E1426
RCEP A	2024	2024	20	RCEPT-A!F1426
RCEP A	2025	2025	20	RCEPT-A!G1426
RCEP A	2026	2026	20	RCEPT-A!H1426
RCEP A	2027	2027	20	RCEPT-A!I1426
RCEP B	2022	2022	20	B!D1426
RCEP B	2023	2023	20	B!E1426
RCEP B	2024	2024	20	B!F1426
RCEP B	2025	2025	20	B!G1426
RCEP B	2026	2026	20	B!H1426
RCEP B	2027	2027	20	B!I1426
RCEP C	2022	2022	*	C!D1426
RCEP C	2023	2023	*	C!E1426
RCEP C	2024	2024	*	C!F1426
RCEP C	2025	2025	*	C!G1426
RCEP C	2026	2026	*	C!H1426
RCEP C	2027	2027	*	C!I1426

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1426
RCEP D	2023	2023	20	D!E1426
RCEP D	2024	2024	20	D!F1426
RCEP D	2025	2025	20	D!G1426
RCEP D	2026	2026	20	D!H1426
RCEP D	2027	2027	20	D!I1426
RCEP E	2022	2022	20	E!D1428
RCEP E	2023	2023	20	E!E1428
RCEP E	2024	2024	20	E!F1428
RCEP E	2025	2025	20	E!G1428
RCEP E	2026	2026	20	E!H1428
RCEP E	2027	2027	20	E!I1428
RCEP F	2022	2022	20	F!D1426
RCEP F	2023	2023	20	F!E1426
RCEP F	2024	2024	20	F!F1426
RCEP F	2025	2025	20	F!G1426
RCEP F	2026	2026	20	F!H1426
RCEP F	2027	2027	20	F!I1426
VIFTA	2024	2024	*	VI!F1361
VIFTA	2025	2025	*	VI!G1361
VIFTA	2026	2026	*	VI!H1361
VIFTA	2027	2027	*	VI!I1361

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 0904.12 has 3 lines; 0904.12.90 is distinguished from its siblings by: Other.	0904.12.10 White; 0904.12.20 Black	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 0904.12.90. 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 0904.12.90 was checked against BT2026 (cell BT2026!N1424), 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.