Vietnam Tariff Intelligence

HS 0904.21.10 detail

HS code	0904.21.10
Description	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta / - Fruits of the genus Capsicum or of the genus Pimenta: / - - Dried, neither crushed nor ground: / - - - Chillies (Fruits of the genus Capsicum)
Unit	kg
Generated	07/11/2026 17:36:10
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/09042110/

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!K1427
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1427
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1427
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1427
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 (-LA, MM, PH)	0% (except LA, MM, PH)	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, PH, KR)	0% (except KH, PH, KR)	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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	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!E1424
ATIGA	2022	2022	0	AT!E1425
ATIGA	2023	2023	0	AT!F1425
ATIGA	2024	2024	0	AT!G1425
ATIGA	2025	2025	0	AT!H1425
ATIGA	2026	2026	0	AT!I1425
ATIGA	2027	2027	0	AT!J1425
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1427
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1427
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1427

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1427
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1427
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1427
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1429
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1429
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1429
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1429
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1429
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1429
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1431
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1427
AIFTA	30/12/2022	2022	0	AI!F1427
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1427
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1427
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1427
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1427
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1427
VKFTA	2022	2022	0	VK!E1425
VKFTA	2023	2023	0	VK!F1425
VKFTA	2024	2024	0	VK!G1425
VKFTA	2025	2025	0	VK!H1425
VKFTA	2026	2026	0	VK!I1425
VKFTA	2027	2027	0	VK!J1425
VCFTA	2022	2022	0	VC!D1438
VCFTA	2023	2023	0	VC!E1438
VCFTA	2024	2024	0	VC!F1438

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1438
VCFTA	2026	2026	0	VC!H1438
VCFTA	2027	2027	0	VC!I1438
VN-EAEU	2022	2022	0	EAV!D1435
VN-EAEU	2023	2023	0	EAV!E1435
VN-EAEU	2024	2024	0	EAV!F1435
VN-EAEU	2025	2025	0	EAV!G1435
VN-EAEU	2026	2026	0	EAV!H1435
VN-EAEU	2027	2027	0	EAV!I1435
AHKFTA	2022	2022	12	AKH!D1443
AHKFTA	2023	2023	8	AKH!E1443
AHKFTA	2024	2024	8	AKH!F1443
AHKFTA	2025	2025	4	AKH!G1443
AHKFTA	2026	2026	4	AKH!H1443
AHKFTA	2027	2027	0	AKH!I1443
EVFTA	2022	2022	10	EV-NK!D1426
EVFTA	2023	2023	6,6	EV-NK!E1426
EVFTA	2024	2024	3,3	EV-NK!F1426
EVFTA	2025	2025	0	EV-NK!G1426
EVFTA	2026	2026	0	EV-NK!H1426
EVFTA	2027	2027	0	EV-NK!I1426
UKVFTA	2022	2022	10	UKV!D1428
UKVFTA	2023	2023	6,6	UKV!E1428
UKVFTA	2024	2024	3,3	UKV!F1428
UKVFTA	2025	2025	0	UKV!G1428
UKVFTA	2026	2026	0	UKV!H1428

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1428
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1426
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1426
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1426
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1426
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1426
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1426
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1426
RCEP A	2022	2022	18	RCEPT-A!D1429
RCEP A	2023	2023	16	RCEPT-A!E1429
RCEP A	2024	2024	14	RCEPT-A!F1429
RCEP A	2025	2025	12	RCEPT-A!G1429
RCEP A	2026	2026	10	RCEPT-A!H1429
RCEP A	2027	2027	8	RCEPT-A!I1429
RCEP B	2022	2022	18	B!D1429
RCEP B	2023	2023	16	B!E1429
RCEP B	2024	2024	14	B!F1429
RCEP B	2025	2025	12	B!G1429
RCEP B	2026	2026	10	B!H1429
RCEP B	2027	2027	8	B!I1429
RCEP C	2022	2022	18	C!D1429
RCEP C	2023	2023	16	C!E1429
RCEP C	2024	2024	14	C!F1429
RCEP C	2025	2025	12	C!G1429
RCEP C	2026	2026	10	C!H1429
RCEP C	2027	2027	8	C!I1429

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D1429
RCEP D	2023	2023	16,4	D!E1429
RCEP D	2024	2024	14,5	D!F1429
RCEP D	2025	2025	12,7	D!G1429
RCEP D	2026	2026	10,9	D!H1429
RCEP D	2027	2027	9,1	D!I1429
RCEP E	2022	2022	18	E!D1431
RCEP E	2023	2023	16	E!E1431
RCEP E	2024	2024	14	E!F1431
RCEP E	2025	2025	12	E!G1431
RCEP E	2026	2026	10	E!H1431
RCEP E	2027	2027	8	E!I1431
RCEP F	2022	2022	18	F!D1429
RCEP F	2023	2023	16	F!E1429
RCEP F	2024	2024	14	F!F1429
RCEP F	2025	2025	12	F!G1429
RCEP F	2026	2026	10	F!H1429
RCEP F	2027	2027	8	F!I1429
VIFTA	2024	2024	*	VI!F1364
VIFTA	2025	2025	*	VI!G1364
VIFTA	2026	2026	*	VI!H1364
VIFTA	2027	2027	*	VI!I1364

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0904.21 has 2 lines; 0904.21.10 is distinguished from its siblings by: Chillies (Fruits of the genus Capsicum).	0904.21.90 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 0904.21.10. 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 0904.21.10 was checked against BT2026 (cell BT2026!N1427), 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.