Vietnam Tariff Intelligence

HS 1211.50.00 detail

HS code	1211.50.00
Description	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered / - Ephedra
Unit	kg
Generated	03/11/2026 21:10:52
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/12115000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1724
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1724
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1724
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1724
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP1724
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS1724

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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0%	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1710

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1711
ATIGA	2023	2023	0	AT!F1711
ATIGA	2024	2024	0	AT!G1711
ATIGA	2025	2025	0	AT!H1711
ATIGA	2026	2026	0	AT!I1711
ATIGA	2027	2027	0	AT!J1711
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1713
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1713
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1713
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1713
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1713
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1713
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1715
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1715
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1715
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1715
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1715
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1715
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1717
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1713
AIFTA	30/12/2022	2022	0	AI!F1713
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1713
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1713
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1713
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1713
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1713

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1711
VKFTA	2023	2023	0	VK!F1711
VKFTA	2024	2024	0	VK!G1711
VKFTA	2025	2025	0	VK!H1711
VKFTA	2026	2026	0	VK!I1711
VKFTA	2027	2027	0	VK!J1711
VCFTA	2022	2022	0	VC!D1724
VCFTA	2023	2023	0	VC!E1724
VCFTA	2024	2024	0	VC!F1724
VCFTA	2025	2025	0	VC!G1724
VCFTA	2026	2026	0	VC!H1724
VCFTA	2027	2027	0	VC!I1724
VN-EAEU	2022	2022	0	EAV!D1723
VN-EAEU	2023	2023	0	EAV!E1723
VN-EAEU	2024	2024	0	EAV!F1723
VN-EAEU	2025	2025	0	EAV!G1723
VN-EAEU	2026	2026	0	EAV!H1723
VN-EAEU	2027	2027	0	EAV!I1723
AHKFTA	2022	2022	0	AKH!D1729
AHKFTA	2023	2023	0	AKH!E1729
AHKFTA	2024	2024	0	AKH!F1729
AHKFTA	2025	2025	0	AKH!G1729
AHKFTA	2026	2026	0	AKH!H1729
AHKFTA	2027	2027	0	AKH!I1729
EVFTA	2022	2022	0	EV-NK!D1712
EVFTA	2023	2023	0	EV-NK!E1712

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F1712
EVFTA	2025	2025	0	EV-NK!G1712
EVFTA	2026	2026	0	EV-NK!H1712
EVFTA	2027	2027	0	EV-NK!I1712
UKVFTA	2022	2022	0	UKV!D1714
UKVFTA	2023	2023	0	UKV!E1714
UKVFTA	2024	2024	0	UKV!F1714
UKVFTA	2025	2025	0	UKV!G1714
UKVFTA	2026	2026	0	UKV!H1714
UKVFTA	2027	2027	0	UKV!I1714
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1712
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1712
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1712
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1712
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1712
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1712
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1712
RCEP A	2022	2022	0	RCEPT-A!D1715
RCEP A	2023	2023	0	RCEPT-A!E1715
RCEP A	2024	2024	0	RCEPT-A!F1715
RCEP A	2025	2025	0	RCEPT-A!G1715
RCEP A	2026	2026	0	RCEPT-A!H1715
RCEP A	2027	2027	0	RCEPT-A!I1715
RCEP B	2022	2022	0	B!D1715
RCEP B	2023	2023	0	B!E1715
RCEP B	2024	2024	0	B!F1715

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1715
RCEP B	2026	2026	0	B!H1715
RCEP B	2027	2027	0	B!I1715
RCEP C	2022	2022	0	C!D1715
RCEP C	2023	2023	0	C!E1715
RCEP C	2024	2024	0	C!F1715
RCEP C	2025	2025	0	C!G1715
RCEP C	2026	2026	0	C!H1715
RCEP C	2027	2027	0	C!I1715
RCEP D	2022	2022	0	D!D1715
RCEP D	2023	2023	0	D!E1715
RCEP D	2024	2024	0	D!F1715
RCEP D	2025	2025	0	D!G1715
RCEP D	2026	2026	0	D!H1715
RCEP D	2027	2027	0	D!I1715
RCEP E	2022	2022	0	E!D1717
RCEP E	2023	2023	0	E!E1717
RCEP E	2024	2024	0	E!F1717
RCEP E	2025	2025	0	E!G1717
RCEP E	2026	2026	0	E!H1717
RCEP E	2027	2027	0	E!I1717
RCEP F	2022	2022	0	F!D1715
RCEP F	2023	2023	0	F!E1715
RCEP F	2024	2024	0	F!F1715
RCEP F	2025	2025	0	F!G1715
RCEP F	2026	2026	0	F!H1715

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1715
VIFTA	2024	2024	0	VI!F1619
VIFTA	2025	2025	0	VI!G1619
VIFTA	2026	2026	0	VI!H1619
VIFTA	2027	2027	0	VI!I1619

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): Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
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 1211.50.00. 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 5% for 1211.50.00 was checked against BT2026 (cell BT2026!N1724), 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
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

Item policy
Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)

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.