HS 1211.90.18 detail

HS code	1211.90.18
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 / - Other: / - - Of a kind used primarily in pharmacy: / - - - Other, in cut, crushed or powdered form
Unit	kg
Generated	08/11/2026 14:15:29
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/12119018/

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!K1733
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1733
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1733
Excise tax		No data			
Environmental tax		No data			
Export duty	20/0	20 / 0 (several rates)	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1733
CPTPP export rate	2,7/0; M: 4/0	2,7/0; M: 4/0	115/2022/NĐ-CP	2022-12-30	BT2026!CM1733
EVFTA export rate	5,4/0	5,4 / 0 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP1733
UKVFTA export rate	5,4/0	5,4 / 0 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS1733

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 (-MM, TH)	0% (except MM, 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, KR)	0% (except LA, 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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex C)	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
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1731
ATIGA	2022	2022	0	AT!E1720
ATIGA	2023	2023	0	AT!F1720
ATIGA	2024	2024	0	AT!G1720
ATIGA	2025	2025	0	AT!H1720
ATIGA	2026	2026	0	AT!I1720
ATIGA	2027	2027	0	AT!J1720
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1734
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1734
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1734
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1734

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1734
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1734
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1736
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1736
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1736
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1736
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1736
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1736
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1738
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1722
AIFTA	30/12/2022	2022	0	AI!F1722
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1722
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1722
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1722
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1722
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1722
VKFTA	2022	2022	0	VK!E1720
VKFTA	2023	2023	0	VK!F1720
VKFTA	2024	2024	0	VK!G1720
VKFTA	2025	2025	0	VK!H1720
VKFTA	2026	2026	0	VK!I1720
VKFTA	2027	2027	0	VK!J1720
VCFTA	2022	2022	14	VC!D1745
VCFTA	2023	2023	11	VC!E1745
VCFTA	2024	2024	9	VC!F1745
VCFTA	2025	2025	6	VC!G1745

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	3	VC!H1745
VCFTA	2027	2027	0	VC!I1745
VN-EAEU	2022	2022	10,9	EAV!D1744
VN-EAEU	2023	2023	7,3	EAV!E1744
VN-EAEU	2024	2024	3,6	EAV!F1744
VN-EAEU	2025	2025	0	EAV!G1744
VN-EAEU	2026	2026	0	EAV!H1744
VN-EAEU	2027	2027	0	EAV!I1744
VNCU	2022	2022	0	VNCU!D295
VNCU	2023 - 2027		0	VNCU!E295
AHKFTA	2022	2022	24	AKH!D1750
AHKFTA	2023	2023	16	AKH!E1750
AHKFTA	2024	2024	16	AKH!F1750
AHKFTA	2025	2025	8	AKH!G1750
AHKFTA	2026	2026	8	AKH!H1750
AHKFTA	2027	2027	0	AKH!I1750
EVFTA	2022	2022	0	EV-NK!D1721
EVFTA	2023	2023	0	EV-NK!E1721
EVFTA	2024	2024	0	EV-NK!F1721
EVFTA	2025	2025	0	EV-NK!G1721
EVFTA	2026	2026	0	EV-NK!H1721
EVFTA	2027	2027	0	EV-NK!I1721
UKVFTA	2022	2022	0	UKV!D1723
UKVFTA	2023	2023	0	UKV!E1723
UKVFTA	2024	2024	0	UKV!F1723
UKVFTA	2025	2025	0	UKV!G1723

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H1723
UKVFTA	2027	2027	0	UKV!I1723
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1721
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1721
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1721
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1721
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1721
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1721
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1721
RCEP A	2022	2022	36	RCEPT-A!D1736
RCEP A	2023	2023	32	RCEPT-A!E1736
RCEP A	2024	2024	28	RCEPT-A!F1736
RCEP A	2025	2025	24	RCEPT-A!G1736
RCEP A	2026	2026	20	RCEPT-A!H1736
RCEP A	2027	2027	16	RCEPT-A!I1736
RCEP B	2022	2022	36	B!D1736
RCEP B	2023	2023	32	B!E1736
RCEP B	2024	2024	28	B!F1736
RCEP B	2025	2025	24	B!G1736
RCEP B	2026	2026	20	B!H1736
RCEP B	2027	2027	16	B!I1736
RCEP C	2022	2022	36	C!D1736
RCEP C	2023	2023	32	C!E1736
RCEP C	2024	2024	28	C!F1736
RCEP C	2025	2025	24	C!G1736
RCEP C	2026	2026	20	C!H1736

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	16	C!I1736
RCEP D	2022	2022	36,4	D!D1736
RCEP D	2023	2023	32,7	D!E1736
RCEP D	2024	2024	29,1	D!F1736
RCEP D	2025	2025	25,5	D!G1736
RCEP D	2026	2026	21,8	D!H1736
RCEP D	2027	2027	18,2	D!I1736
RCEP E	2022	2022	36	E!D1738
RCEP E	2023	2023	32	E!E1738
RCEP E	2024	2024	28	E!F1738
RCEP E	2025	2025	24	E!G1738
RCEP E	2026	2026	20	E!H1738
RCEP E	2027	2027	16	E!I1738
RCEP F	2022	2022	36	F!D1736
RCEP F	2023	2023	32	F!E1736
RCEP F	2024	2024	28	F!F1736
RCEP F	2025	2025	24	F!G1736
RCEP F	2026	2026	20	F!H1736
RCEP F	2027	2027	16	F!I1736
VIFTA	2024	2024	0	VI!F1628
VIFTA	2025	2025	0	VI!G1628
VIFTA	2026	2026	0	VI!H1628
VIFTA	2027	2027	0	VI!I1628

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): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 8%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, RCEP (Annex D) 21.8%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 1211.90 has 14 lines; 1211.90.18 is distinguished from its siblings by: Other, in cut, crushed or powdered form.	1211.90.11 Cannabis, in cut, crushed or powdered form; 1211.90.12 Cannabis, in other forms; 1211.90.13 Rauwolfia serpentina roots; 1211.90.15 Liquorice roots; 1211.90.17 Other, fresh or dried, in cut, crushed or powdered form; 1211.90.19 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1211.90.18 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1211.90.18	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 1211.90.18. 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 1211.90.18 was checked against BT2026 (cell BT2026!N1733), 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
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)*
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.