Vietnam Tariff Intelligence

HS 1212.21.90 detail

HS code	1212.21.90
Description	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included / - Seaweeds and other algae: / - - Fit for human consumption: / - - - Other
Unit	kg
Generated	09/11/2026 21:04:49
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/12122190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1751
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1751
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1751
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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
ACFTA	0 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-KR)	0% (except 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
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	5.7	5.7%	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!E1766
ATIGA	2022	2022	0	AT!E1739
ATIGA	2023	2023	0	AT!F1739
ATIGA	2024	2024	0	AT!G1739
ATIGA	2025	2025	0	AT!H1739
ATIGA	2026	2026	0	AT!I1739
ATIGA	2027	2027	0	AT!J1739
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1769
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1769
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1769
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1769

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1769
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1769
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1771
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1771
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1771
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1771
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1771
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1771
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1773
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1741
AIFTA	30/12/2022	2022	0	AI!F1741
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1741
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1741
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1741
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1741
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1741
VKFTA	2022	2022	0	VK!E1739
VKFTA	2023	2023	0	VK!F1739
VKFTA	2024	2024	0	VK!G1739
VKFTA	2025	2025	0	VK!H1739
VKFTA	2026	2026	0	VK!I1739
VKFTA	2027	2027	0	VK!J1739
VCFTA	2022	2022	2	VC!D1780
VCFTA	2023	2023	1	VC!E1780
VCFTA	2024	2024	0	VC!F1780
VCFTA	2025	2025	0	VC!G1780

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H1780
VCFTA	2027	2027	0	VC!I1780
VN-EAEU	2022	2022	0	EAV!D1779
VN-EAEU	2023	2023	0	EAV!E1779
VN-EAEU	2024	2024	0	EAV!F1779
VN-EAEU	2025	2025	0	EAV!G1779
VN-EAEU	2026	2026	0	EAV!H1779
VN-EAEU	2027	2027	0	EAV!I1779
AHKFTA	2022	2022	0	AKH!D1785
AHKFTA	2023	2023	0	AKH!E1785
AHKFTA	2024	2024	0	AKH!F1785
AHKFTA	2025	2025	0	AKH!G1785
AHKFTA	2026	2026	0	AKH!H1785
AHKFTA	2027	2027	0	AKH!I1785
EVFTA	2022	2022	2,5	EV-NK!D1742
EVFTA	2023	2023	0	EV-NK!E1742
EVFTA	2024	2024	0	EV-NK!F1742
EVFTA	2025	2025	0	EV-NK!G1742
EVFTA	2026	2026	0	EV-NK!H1742
EVFTA	2027	2027	0	EV-NK!I1742
UKVFTA	2022	2022	2,5	UKV!D1744
UKVFTA	2023	2023	0	UKV!E1744
UKVFTA	2024	2024	0	UKV!F1744
UKVFTA	2025	2025	0	UKV!G1744
UKVFTA	2026	2026	0	UKV!H1744
UKVFTA	2027	2027	0	UKV!I1744

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1742
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1742
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1742
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1742
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1742
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1742
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1742
RCEP A	2022	2022	0	RCEPT-A!D1771
RCEP A	2023	2023	0	RCEPT-A!E1771
RCEP A	2024	2024	0	RCEPT-A!F1771
RCEP A	2025	2025	0	RCEPT-A!G1771
RCEP A	2026	2026	0	RCEPT-A!H1771
RCEP A	2027	2027	0	RCEPT-A!I1771
RCEP B	2022	2022	0	B!D1771
RCEP B	2023	2023	0	B!E1771
RCEP B	2024	2024	0	B!F1771
RCEP B	2025	2025	0	B!G1771
RCEP B	2026	2026	0	B!H1771
RCEP B	2027	2027	0	B!I1771
RCEP C	2022	2022	0	C!D1771
RCEP C	2023	2023	0	C!E1771
RCEP C	2024	2024	0	C!F1771
RCEP C	2025	2025	0	C!G1771
RCEP C	2026	2026	0	C!H1771
RCEP C	2027	2027	0	C!I1771
RCEP D	2022	2022	0	D!D1771

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E1771
RCEP D	2024	2024	0	D!F1771
RCEP D	2025	2025	0	D!G1771
RCEP D	2026	2026	0	D!H1771
RCEP D	2027	2027	0	D!I1771
RCEP E	2022	2022	0	E!D1773
RCEP E	2023	2023	0	E!E1773
RCEP E	2024	2024	0	E!F1773
RCEP E	2025	2025	0	E!G1773
RCEP E	2026	2026	0	E!H1773
RCEP E	2027	2027	0	E!I1773
RCEP F	2022	2022	0	F!D1771
RCEP F	2023	2023	0	F!E1771
RCEP F	2024	2024	0	F!F1771
RCEP F	2025	2025	0	F!G1771
RCEP F	2026	2026	0	F!H1771
RCEP F	2027	2027	0	F!I1771
VIFTA	2024	2024	8.6	VI!F1646
VIFTA	2025	2025	7.1	VI!G1646
VIFTA	2026	2026	5.7	VI!H1646
VIFTA	2027	2027	4.3	VI!I1646

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): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1212.21 has 5 lines; 1212.21.90 is distinguished from its siblings by: Other.	1212.21.11 Eucheuma spinosum; 1212.21.12 Eucheuma cottonii; 1212.21.13 Gracilaria spp.; 1212.21.19 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 1212.21.90. 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 10% for 1212.21.90 was checked against BT2026 (cell BT2026!N1751), 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
Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)
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.