Vietnam Tariff Intelligence

HS 1212.93.90 detail

HS code	1212.93.90
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 / - Other: / - - Sugar cane: / - - - Other
Unit	kg
Generated	02/11/2026 00:27:34
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/12129390/

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!K1763
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1763
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1763
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 (-LA)	0% (except LA)	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	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!E1778

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1751
ATIGA	2023	2023	0	AT!F1751
ATIGA	2024	2024	0	AT!G1751
ATIGA	2025	2025	0	AT!H1751
ATIGA	2026	2026	0	AT!I1751
ATIGA	2027	2027	0	AT!J1751
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1781
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1781
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1781
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1781
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1781
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1781
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1783
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1783
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1783
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1783
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1783
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1783
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1785
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1753
AIFTA	30/12/2022	2022	0	AI!F1753
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1753
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1753
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1753
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1753
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1753

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1751
VKFTA	2023	2023	0	VK!F1751
VKFTA	2024	2024	0	VK!G1751
VKFTA	2025	2025	0	VK!H1751
VKFTA	2026	2026	0	VK!I1751
VKFTA	2027	2027	0	VK!J1751
VCFTA	2022	2022	2	VC!D1792
VCFTA	2023	2023	1	VC!E1792
VCFTA	2024	2024	0	VC!F1792
VCFTA	2025	2025	0	VC!G1792
VCFTA	2026	2026	0	VC!H1792
VCFTA	2027	2027	0	VC!I1792
VN-EAEU	2022	2022	0	EAV!D1791
VN-EAEU	2023	2023	0	EAV!E1791
VN-EAEU	2024	2024	0	EAV!F1791
VN-EAEU	2025	2025	0	EAV!G1791
VN-EAEU	2026	2026	0	EAV!H1791
VN-EAEU	2027	2027	0	EAV!I1791
AHKFTA	2022	2022	0	AKH!D1797
AHKFTA	2023	2023	0	AKH!E1797
AHKFTA	2024	2024	0	AKH!F1797
AHKFTA	2025	2025	0	AKH!G1797
AHKFTA	2026	2026	0	AKH!H1797
AHKFTA	2027	2027	0	AKH!I1797
EVFTA	2022	2022	2,5	EV-NK!D1754
EVFTA	2023	2023	0	EV-NK!E1754

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F1754
EVFTA	2025	2025	0	EV-NK!G1754
EVFTA	2026	2026	0	EV-NK!H1754
EVFTA	2027	2027	0	EV-NK!I1754
UKVFTA	2022	2022	2,5	UKV!D1756
UKVFTA	2023	2023	0	UKV!E1756
UKVFTA	2024	2024	0	UKV!F1756
UKVFTA	2025	2025	0	UKV!G1756
UKVFTA	2026	2026	0	UKV!H1756
UKVFTA	2027	2027	0	UKV!I1756
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1754
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1754
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1754
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1754
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1754
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1754
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1754
RCEP A	2022	2022	0	RCEPT-A!D1783
RCEP A	2023	2023	0	RCEPT-A!E1783
RCEP A	2024	2024	0	RCEPT-A!F1783
RCEP A	2025	2025	0	RCEPT-A!G1783
RCEP A	2026	2026	0	RCEPT-A!H1783
RCEP A	2027	2027	0	RCEPT-A!I1783
RCEP B	2022	2022	0	B!D1783
RCEP B	2023	2023	0	B!E1783
RCEP B	2024	2024	0	B!F1783

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1783
RCEP B	2026	2026	0	B!H1783
RCEP B	2027	2027	0	B!I1783
RCEP C	2022	2022	0	C!D1783
RCEP C	2023	2023	0	C!E1783
RCEP C	2024	2024	0	C!F1783
RCEP C	2025	2025	0	C!G1783
RCEP C	2026	2026	0	C!H1783
RCEP C	2027	2027	0	C!I1783
RCEP D	2022	2022	0	D!D1783
RCEP D	2023	2023	0	D!E1783
RCEP D	2024	2024	0	D!F1783
RCEP D	2025	2025	0	D!G1783
RCEP D	2026	2026	0	D!H1783
RCEP D	2027	2027	0	D!I1783
RCEP E	2022	2022	0	E!D1785
RCEP E	2023	2023	0	E!E1785
RCEP E	2024	2024	0	E!F1785
RCEP E	2025	2025	0	E!G1785
RCEP E	2026	2026	0	E!H1785
RCEP E	2027	2027	0	E!I1785
RCEP F	2022	2022	0	F!D1783
RCEP F	2023	2023	0	F!E1783
RCEP F	2024	2024	0	F!F1783
RCEP F	2025	2025	0	F!G1783
RCEP F	2026	2026	0	F!H1783

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1783
VIFTA	2024	2024	8.6	VI!F1658
VIFTA	2025	2025	7.1	VI!G1658
VIFTA	2026	2026	5.7	VI!H1658
VIFTA	2027	2027	4.3	VI!I1658

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): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1212.93 has 2 lines; 1212.93.90 is distinguished from its siblings by: Other.	1212.93.10 Suitable for planting	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 1212.93.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 1212.93.90 was checked against BT2026 (cell BT2026!N1763), 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
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/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.