Vietnam Tariff Intelligence

HS 0904.11.20 detail

HS code	0904.11.20
Description	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta / - Pepper: / - - Neither crushed nor ground: / - - - Black
Unit	kg
Generated	30/10/2026 20:47:33
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/09041120/

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!K1419
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1419
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1419
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1419
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 (-TH, CN)	0% (except TH, CN)	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, TH)	0% (except KH, PH, TH)	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
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	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
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E1416
ATIGA	2022	2022	0	AT!E1417
ATIGA	2023	2023	0	AT!F1417
ATIGA	2024	2024	0	AT!G1417
ATIGA	2025	2025	0	AT!H1417
ATIGA	2026	2026	0	AT!I1417
ATIGA	2027	2027	0	AT!J1417
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1419
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1419
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1419

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1419
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1419
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1419
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1421
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1421
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1421
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1421
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1421
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1421
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1423
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1419
AIFTA	30/12/2022	2022	0	AI!F1419
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1419
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1419
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1419
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1419
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1419
VKFTA	2022	2022	0	VK!E1417
VKFTA	2023	2023	0	VK!F1417
VKFTA	2024	2024	0	VK!G1417
VKFTA	2025	2025	0	VK!H1417
VKFTA	2026	2026	0	VK!I1417
VKFTA	2027	2027	0	VK!J1417
VCFTA	2022	2022	4	VC!D1430
VCFTA	2023	2023	2	VC!E1430
VCFTA	2024	2024	0	VC!F1430

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1430
VCFTA	2026	2026	0	VC!H1430
VCFTA	2027	2027	0	VC!I1430
VN-EAEU	2022	2022	0	EAV!D1427
VN-EAEU	2023	2023	0	EAV!E1427
VN-EAEU	2024	2024	0	EAV!F1427
VN-EAEU	2025	2025	0	EAV!G1427
VN-EAEU	2026	2026	0	EAV!H1427
VN-EAEU	2027	2027	0	EAV!I1427
AHKFTA	2022	2022	*	AKH!D1435
AHKFTA	2023	2023	*	AKH!E1435
AHKFTA	2024	2024	*	AKH!F1435
AHKFTA	2025	2025	*	AKH!G1435
AHKFTA	2026	2026	*	AKH!H1435
AHKFTA	2027	2027	*	AKH!I1435
EVFTA	2022	2022	10	EV-NK!D1418
EVFTA	2023	2023	6,6	EV-NK!E1418
EVFTA	2024	2024	3,3	EV-NK!F1418
EVFTA	2025	2025	0	EV-NK!G1418
EVFTA	2026	2026	0	EV-NK!H1418
EVFTA	2027	2027	0	EV-NK!I1418
UKVFTA	2022	2022	10	UKV!D1420
UKVFTA	2023	2023	6,6	UKV!E1420
UKVFTA	2024	2024	3,3	UKV!F1420
UKVFTA	2025	2025	0	UKV!G1420
UKVFTA	2026	2026	0	UKV!H1420

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1420
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1418
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1418
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1418
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1418
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1418
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1418
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1418
RCEP A	2022	2022	20	RCEPT-A!D1421
RCEP A	2023	2023	20	RCEPT-A!E1421
RCEP A	2024	2024	20	RCEPT-A!F1421
RCEP A	2025	2025	20	RCEPT-A!G1421
RCEP A	2026	2026	20	RCEPT-A!H1421
RCEP A	2027	2027	20	RCEPT-A!I1421
RCEP B	2022	2022	20	B!D1421
RCEP B	2023	2023	20	B!E1421
RCEP B	2024	2024	20	B!F1421
RCEP B	2025	2025	20	B!G1421
RCEP B	2026	2026	20	B!H1421
RCEP B	2027	2027	20	B!I1421
RCEP C	2022	2022	*	C!D1421
RCEP C	2023	2023	*	C!E1421
RCEP C	2024	2024	*	C!F1421
RCEP C	2025	2025	*	C!G1421
RCEP C	2026	2026	*	C!H1421
RCEP C	2027	2027	*	C!I1421

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1421
RCEP D	2023	2023	20	D!E1421
RCEP D	2024	2024	20	D!F1421
RCEP D	2025	2025	20	D!G1421
RCEP D	2026	2026	20	D!H1421
RCEP D	2027	2027	20	D!I1421
RCEP E	2022	2022	20	E!D1423
RCEP E	2023	2023	20	E!E1423
RCEP E	2024	2024	20	E!F1423
RCEP E	2025	2025	20	E!G1423
RCEP E	2026	2026	20	E!H1423
RCEP E	2027	2027	20	E!I1423
RCEP F	2022	2022	20	F!D1421
RCEP F	2023	2023	20	F!E1421
RCEP F	2024	2024	20	F!F1421
RCEP F	2025	2025	20	F!G1421
RCEP F	2026	2026	20	F!H1421
RCEP F	2027	2027	20	F!I1421
VIFTA	2024	2024	16	VI!F1356
VIFTA	2025	2025	12	VI!G1356
VIFTA	2026	2026	8	VI!H1356
VIFTA	2027	2027	4	VI!I1356

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 0904.11 has 3 lines; 0904.11.20 is distinguished from its siblings by: Black.	0904.11.10 White; 0904.11.90 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 0904.11.20. 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 0904.11.20 was checked against BT2026 (cell BT2026!N1419), 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.