

## HS 0904.22.90 detail

|                     |                                                                                                                                                                                                             |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0904.22.90                                                                                                                                                                                                  |
| Description         | Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta / - Fruits of the genus Capsicum or of the genus Pimenta: / - - Crushed or ground: / - - - Other |
| Unit                | kg                                                                                                                                                                                                          |
| Generated           | 31/10/2026 20:55:45                                                                                                                                                                                         |
| 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                | <a href="https://vietnamtariff.com/hs-code/09042290/">https://vietnamtariff.com/hs-code/09042290/</a>                                                                                                       |

### 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!K1431  |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1431  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1431  |
| Excise tax           |              | No data                |                |            |               |
| Environmental tax    |              | No data                |                |            |               |
| Export duty          | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ1431 |
| 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<br>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 (-PH)        | 0% (except PH)         | 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, KR) | 0% (except KH, PH, 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 |
| 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 |
| AHKFTA         | 4              | 4%                     | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 10             | 10%                    | 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) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 10,9         | 10.9%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 11.4         | 11.4%   | 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!E1428 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E1429 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F1429 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G1429 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H1429 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I1429 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J1429 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E1431 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1431 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1431 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1431   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1431   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1431   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E1433   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F1433   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1433   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1433   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1433   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1433   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1435   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1431 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1431   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1431   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1431   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1431   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1431   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1431   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1429   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F1429   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G1429   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H1429   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I1429   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J1429   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D1442   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E1442   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F1442   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G1442    |
| VCFTA   | 2026   | 2026 | 0            | VC!H1442    |
| VCFTA   | 2027   | 2027 | 0            | VC!I1442    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D1439   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E1439   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F1439   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G1439   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H1439   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I1439   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D1447   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E1447   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F1447   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G1447   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H1447   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I1447   |
| EVFTA   | 2022   | 2022 | 10           | EV-NK!D1430 |
| EVFTA   | 2023   | 2023 | 6,6          | EV-NK!E1430 |
| EVFTA   | 2024   | 2024 | 3,3          | EV-NK!F1430 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G1430 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H1430 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I1430 |
| UKVFTA  | 2022   | 2022 | 10           | UKV!D1432   |
| UKVFTA  | 2023   | 2023 | 6,6          | UKV!E1432   |
| UKVFTA  | 2024   | 2024 | 3,3          | UKV!F1432   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G1432   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H1432   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I1432     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D1430   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1430   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1430   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1430   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1430   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1430   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1430   |
| RCEP A | 2022   | 2022           | 18           | RCEPT-A!D1433 |
| RCEP A | 2023   | 2023           | 16           | RCEPT-A!E1433 |
| RCEP A | 2024   | 2024           | 14           | RCEPT-A!F1433 |
| RCEP A | 2025   | 2025           | 12           | RCEPT-A!G1433 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H1433 |
| RCEP A | 2027   | 2027           | 8            | RCEPT-A!I1433 |
| RCEP B | 2022   | 2022           | 18           | B!D1433       |
| RCEP B | 2023   | 2023           | 16           | B!E1433       |
| RCEP B | 2024   | 2024           | 14           | B!F1433       |
| RCEP B | 2025   | 2025           | 12           | B!G1433       |
| RCEP B | 2026   | 2026           | 10           | B!H1433       |
| RCEP B | 2027   | 2027           | 8            | B!I1433       |
| RCEP C | 2022   | 2022           | 18           | C!D1433       |
| RCEP C | 2023   | 2023           | 16           | C!E1433       |
| RCEP C | 2024   | 2024           | 14           | C!F1433       |
| RCEP C | 2025   | 2025           | 12           | C!G1433       |
| RCEP C | 2026   | 2026           | 10           | C!H1433       |
| RCEP C | 2027   | 2027           | 8            | C!I1433       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 18,2         | D!D1433  |
| RCEP D | 2023   | 2023 | 16,4         | D!E1433  |
| RCEP D | 2024   | 2024 | 14,5         | D!F1433  |
| RCEP D | 2025   | 2025 | 12,7         | D!G1433  |
| RCEP D | 2026   | 2026 | 10,9         | D!H1433  |
| RCEP D | 2027   | 2027 | 9,1          | D!I1433  |
| RCEP E | 2022   | 2022 | 18           | E!D1435  |
| RCEP E | 2023   | 2023 | 16           | E!E1435  |
| RCEP E | 2024   | 2024 | 14           | E!F1435  |
| RCEP E | 2025   | 2025 | 12           | E!G1435  |
| RCEP E | 2026   | 2026 | 10           | E!H1435  |
| RCEP E | 2027   | 2027 | 8            | E!I1435  |
| RCEP F | 2022   | 2022 | 18           | F!D1433  |
| RCEP F | 2023   | 2023 | 16           | F!E1433  |
| RCEP F | 2024   | 2024 | 14           | F!F1433  |
| RCEP F | 2025   | 2025 | 12           | F!G1433  |
| RCEP F | 2026   | 2026 | 10           | F!H1433  |
| RCEP F | 2027   | 2027 | 8            | F!I1433  |
| VIFTA  | 2024   | 2024 | 17.1         | VI!F1368 |
| VIFTA  | 2025   | 2025 | 14.3         | VI!G1368 |
| VIFTA  | 2026   | 2026 | 11.4         | VI!H1368 |
| VIFTA  | 2027   | 2027 | 8.6          | VI!I1368 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                            |                                                                                                                                                    |                                                    |                                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 0904.22 has 2 lines; 0904.22.90 is distinguished from its siblings by: Other.                                                           | 0904.22.10 Chillies (Fruits of the genus Capsicum) | 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 "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 0904.22.90. 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 20% for 0904.22.90 was checked against BT2026 (cell BT2026!N1431), 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 ) |

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.