Vietnam Tariff Intelligence

HS 1401.20.90 detail

HS code	1401.20.90
Description	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark) / - Rattans: / - - Other
Unit	kg
Generated	02/11/2026 20:05:52
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/14012090/

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!K1835
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1835
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1835
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1835
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	0%	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	2.9	2.9%	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!E1836

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1809
ATIGA	2023	2023	0	AT!F1809
ATIGA	2024	2024	0	AT!G1809
ATIGA	2025	2025	0	AT!H1809
ATIGA	2026	2026	0	AT!I1809
ATIGA	2027	2027	0	AT!J1809
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1839
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1839
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1839
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1839
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1839
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1839
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1841
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1841
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1841
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1841
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1841
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1841
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1843
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1811
AIFTA	30/12/2022	2022	0	AI!F1811
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1811
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1811
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1811
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1811
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1811

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1809
VKFTA	2023	2023	0	VK!F1809
VKFTA	2024	2024	0	VK!G1809
VKFTA	2025	2025	0	VK!H1809
VKFTA	2026	2026	0	VK!I1809
VKFTA	2027	2027	0	VK!J1809
VCFTA	2022	2022	0	VC!D1850
VCFTA	2023	2023	0	VC!E1850
VCFTA	2024	2024	0	VC!F1850
VCFTA	2025	2025	0	VC!G1850
VCFTA	2026	2026	0	VC!H1850
VCFTA	2027	2027	0	VC!I1850
VN-EAEU	2022	2022	0	EAV!D1849
VN-EAEU	2023	2023	0	EAV!E1849
VN-EAEU	2024	2024	0	EAV!F1849
VN-EAEU	2025	2025	0	EAV!G1849
VN-EAEU	2026	2026	0	EAV!H1849
VN-EAEU	2027	2027	0	EAV!I1849
AHKFTA	2022	2022	0	AKH!D1855
AHKFTA	2023	2023	0	AKH!E1855
AHKFTA	2024	2024	0	AKH!F1855
AHKFTA	2025	2025	0	AKH!G1855
AHKFTA	2026	2026	0	AKH!H1855
AHKFTA	2027	2027	0	AKH!I1855
EVFTA	2022	2022	0	EV-NK!D1812
EVFTA	2023	2023	0	EV-NK!E1812

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F1812
EVFTA	2025	2025	0	EV-NK!G1812
EVFTA	2026	2026	0	EV-NK!H1812
EVFTA	2027	2027	0	EV-NK!I1812
UKVFTA	2022	2022	0	UKV!D1814
UKVFTA	2023	2023	0	UKV!E1814
UKVFTA	2024	2024	0	UKV!F1814
UKVFTA	2025	2025	0	UKV!G1814
UKVFTA	2026	2026	0	UKV!H1814
UKVFTA	2027	2027	0	UKV!I1814
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1812
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1812
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1812
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1812
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1812
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1812
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1812
RCEP A	2022	2022	0	RCEPT-A!D1841
RCEP A	2023	2023	0	RCEPT-A!E1841
RCEP A	2024	2024	0	RCEPT-A!F1841
RCEP A	2025	2025	0	RCEPT-A!G1841
RCEP A	2026	2026	0	RCEPT-A!H1841
RCEP A	2027	2027	0	RCEPT-A!I1841
RCEP B	2022	2022	0	B!D1841
RCEP B	2023	2023	0	B!E1841
RCEP B	2024	2024	0	B!F1841

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1841
RCEP B	2026	2026	0	B!H1841
RCEP B	2027	2027	0	B!I1841
RCEP C	2022	2022	0	C!D1841
RCEP C	2023	2023	0	C!E1841
RCEP C	2024	2024	0	C!F1841
RCEP C	2025	2025	0	C!G1841
RCEP C	2026	2026	0	C!H1841
RCEP C	2027	2027	0	C!I1841
RCEP D	2022	2022	0	D!D1841
RCEP D	2023	2023	0	D!E1841
RCEP D	2024	2024	0	D!F1841
RCEP D	2025	2025	0	D!G1841
RCEP D	2026	2026	0	D!H1841
RCEP D	2027	2027	0	D!I1841
RCEP E	2022	2022	0	E!D1843
RCEP E	2023	2023	0	E!E1843
RCEP E	2024	2024	0	E!F1843
RCEP E	2025	2025	0	E!G1843
RCEP E	2026	2026	0	E!H1843
RCEP E	2027	2027	0	E!I1843
RCEP F	2022	2022	0	F!D1841
RCEP F	2023	2023	0	F!E1841
RCEP F	2024	2024	0	F!F1841
RCEP F	2025	2025	0	F!G1841
RCEP F	2026	2026	0	F!H1841

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1841
VIFTA	2024	2024	4.3	VI!F1712
VIFTA	2025	2025	3.6	VI!G1712
VIFTA	2026	2026	2.9	VI!H1712
VIFTA	2027	2027	2.1	VI!I1712

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 1401.20 has 5 lines; 1401.20.90 is distinguished from its siblings by: Other.	1401.20.10 Whole; 1401.20.21 Not exceeding 12 mm in diameter; 1401.20.29 Other; 1401.20.30 Split-skin	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 1401.20.90. 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 5% for 1401.20.90 was checked against BT2026 (cell BT2026!N1835), 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.