Vietnam Tariff Intelligence

HS 1401.90.00 detail

HS code	1401.90.00
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) / - Other
Unit	kg
Generated	16/11/2026 17:01:58
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/14019000/

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!K1836
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1836
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1836
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1836
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!E1837

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1810
ATIGA	2023	2023	0	AT!F1810
ATIGA	2024	2024	0	AT!G1810
ATIGA	2025	2025	0	AT!H1810
ATIGA	2026	2026	0	AT!I1810
ATIGA	2027	2027	0	AT!J1810
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1840
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1840
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1840
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1840
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1840
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1840
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1842
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1842
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1842
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1842
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1842
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1842
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1844
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1812
AIFTA	30/12/2022	2022	0	AI!F1812
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1812
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1812
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1812
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1812
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1812

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1810
VKFTA	2023	2023	0	VK!F1810
VKFTA	2024	2024	0	VK!G1810
VKFTA	2025	2025	0	VK!H1810
VKFTA	2026	2026	0	VK!I1810
VKFTA	2027	2027	0	VK!J1810
VCFTA	2022	2022	0	VC!D1851
VCFTA	2023	2023	0	VC!E1851
VCFTA	2024	2024	0	VC!F1851
VCFTA	2025	2025	0	VC!G1851
VCFTA	2026	2026	0	VC!H1851
VCFTA	2027	2027	0	VC!I1851
VN-EAEU	2022	2022	0	EAV!D1850
VN-EAEU	2023	2023	0	EAV!E1850
VN-EAEU	2024	2024	0	EAV!F1850
VN-EAEU	2025	2025	0	EAV!G1850
VN-EAEU	2026	2026	0	EAV!H1850
VN-EAEU	2027	2027	0	EAV!I1850
AHKFTA	2022	2022	0	AKH!D1856
AHKFTA	2023	2023	0	AKH!E1856
AHKFTA	2024	2024	0	AKH!F1856
AHKFTA	2025	2025	0	AKH!G1856
AHKFTA	2026	2026	0	AKH!H1856
AHKFTA	2027	2027	0	AKH!I1856
EVFTA	2022	2022	0	EV-NK!D1813
EVFTA	2023	2023	0	EV-NK!E1813

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F1813
EVFTA	2025	2025	0	EV-NK!G1813
EVFTA	2026	2026	0	EV-NK!H1813
EVFTA	2027	2027	0	EV-NK!I1813
UKVFTA	2022	2022	0	UKV!D1815
UKVFTA	2023	2023	0	UKV!E1815
UKVFTA	2024	2024	0	UKV!F1815
UKVFTA	2025	2025	0	UKV!G1815
UKVFTA	2026	2026	0	UKV!H1815
UKVFTA	2027	2027	0	UKV!I1815
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1813
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1813
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1813
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1813
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1813
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1813
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1813
RCEP A	2022	2022	0	RCEPT-A!D1842
RCEP A	2023	2023	0	RCEPT-A!E1842
RCEP A	2024	2024	0	RCEPT-A!F1842
RCEP A	2025	2025	0	RCEPT-A!G1842
RCEP A	2026	2026	0	RCEPT-A!H1842
RCEP A	2027	2027	0	RCEPT-A!I1842
RCEP B	2022	2022	0	B!D1842
RCEP B	2023	2023	0	B!E1842
RCEP B	2024	2024	0	B!F1842

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1842
RCEP B	2026	2026	0	B!H1842
RCEP B	2027	2027	0	B!I1842
RCEP C	2022	2022	0	C!D1842
RCEP C	2023	2023	0	C!E1842
RCEP C	2024	2024	0	C!F1842
RCEP C	2025	2025	0	C!G1842
RCEP C	2026	2026	0	C!H1842
RCEP C	2027	2027	0	C!I1842
RCEP D	2022	2022	0	D!D1842
RCEP D	2023	2023	0	D!E1842
RCEP D	2024	2024	0	D!F1842
RCEP D	2025	2025	0	D!G1842
RCEP D	2026	2026	0	D!H1842
RCEP D	2027	2027	0	D!I1842
RCEP E	2022	2022	0	E!D1844
RCEP E	2023	2023	0	E!E1844
RCEP E	2024	2024	0	E!F1844
RCEP E	2025	2025	0	E!G1844
RCEP E	2026	2026	0	E!H1844
RCEP E	2027	2027	0	E!I1844
RCEP F	2022	2022	0	F!D1842
RCEP F	2023	2023	0	F!E1842
RCEP F	2024	2024	0	F!F1842
RCEP F	2025	2025	0	F!G1842
RCEP F	2026	2026	0	F!H1842

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1842
VIFTA	2024	2024	4.3	VI!F1713
VIFTA	2025	2025	3.6	VI!G1713
VIFTA	2026	2026	2.9	VI!H1713
VIFTA	2027	2027	2.1	VI!I1713

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
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 1401.90.00. 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 5% for 1401.90.00 was checked against BT2026 (cell BT2026!N1836), 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.