Vietnam Tariff Intelligence

HS 0901.11.90 detail

HS code	0901.11.90
Description	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion / - Coffee, not roasted: / - - Not decaffeinated: / - - - Other
Unit	kg
Generated	04/11/2026 10:00:10
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/09011190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1384
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1384
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1384
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1384
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 (-MM, TH, CN)	0% (except MM, 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(-LA, MY, PH, TH)	0% (except LA, MY, 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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	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 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)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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
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!E1378
ATIGA	2022	2022	0	AT!E1379
ATIGA	2023	2023	0	AT!F1379
ATIGA	2024	2024	0	AT!G1379
ATIGA	2025	2025	0	AT!H1379
ATIGA	2026	2026	0	AT!I1379
ATIGA	2027	2027	0	AT!J1379
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1381
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1381
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1381

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1381
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1381
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1381
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1383
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1383
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1383
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1383
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1383
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1383
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1385
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1381
AIFTA	30/12/2022	2022	0	AI!F1381
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1381
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1381
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1381
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1381
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1381
VKFTA	2022	2022	0	VK!E1379
VKFTA	2023	2023	0	VK!F1379
VKFTA	2024	2024	0	VK!G1379
VKFTA	2025	2025	0	VK!H1379
VKFTA	2026	2026	0	VK!I1379
VKFTA	2027	2027	0	VK!J1379
VCFTA	2022	2022	3	VC!D1392
VCFTA	2023	2023	1	VC!E1392
VCFTA	2024	2024	0	VC!F1392

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1392
VCFTA	2026	2026	0	VC!H1392
VCFTA	2027	2027	0	VC!I1392
VN-EAEU	2022	2022	0	EAV!D1389
VN-EAEU	2023	2023	0	EAV!E1389
VN-EAEU	2024	2024	0	EAV!F1389
VN-EAEU	2025	2025	0	EAV!G1389
VN-EAEU	2026	2026	0	EAV!H1389
VN-EAEU	2027	2027	0	EAV!I1389
AHKFTA	2022	2022	*	AKH!D1397
AHKFTA	2023	2023	*	AKH!E1397
AHKFTA	2024	2024	*	AKH!F1397
AHKFTA	2025	2025	*	AKH!G1397
AHKFTA	2026	2026	*	AKH!H1397
AHKFTA	2027	2027	*	AKH!I1397
EVFTA	2022	2022	7,5	EV-NK!D1380
EVFTA	2023	2023	5	EV-NK!E1380
EVFTA	2024	2024	2,5	EV-NK!F1380
EVFTA	2025	2025	0	EV-NK!G1380
EVFTA	2026	2026	0	EV-NK!H1380
EVFTA	2027	2027	0	EV-NK!I1380
UKVFTA	2022	2022	7,5	UKV!D1382
UKVFTA	2023	2023	5	UKV!E1382
UKVFTA	2024	2024	2,5	UKV!F1382
UKVFTA	2025	2025	0	UKV!G1382
UKVFTA	2026	2026	0	UKV!H1382

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1382
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1380
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1380
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1380
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1380
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1380
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1380
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1380
RCEP A	2022	2022	14	RCEPT-A!D1383
RCEP A	2023	2023	13	RCEPT-A!E1383
RCEP A	2024	2024	12	RCEPT-A!F1383
RCEP A	2025	2025	11	RCEPT-A!G1383
RCEP A	2026	2026	10	RCEPT-A!H1383
RCEP A	2027	2027	9	RCEPT-A!I1383
RCEP B	2022	2022	14	B!D1383
RCEP B	2023	2023	13	B!E1383
RCEP B	2024	2024	12	B!F1383
RCEP B	2025	2025	11	B!G1383
RCEP B	2026	2026	10	B!H1383
RCEP B	2027	2027	9	B!I1383
RCEP C	2022	2022	*	C!D1383
RCEP C	2023	2023	*	C!E1383
RCEP C	2024	2024	*	C!F1383
RCEP C	2025	2025	*	C!G1383
RCEP C	2026	2026	*	C!H1383
RCEP C	2027	2027	*	C!I1383

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D1383
RCEP D	2023	2023	13,1	D!E1383
RCEP D	2024	2024	12,2	D!F1383
RCEP D	2025	2025	11,3	D!G1383
RCEP D	2026	2026	10,3	D!H1383
RCEP D	2027	2027	9,4	D!I1383
RCEP E	2022	2022	14	E!D1385
RCEP E	2023	2023	13	E!E1385
RCEP E	2024	2024	12	E!F1385
RCEP E	2025	2025	11	E!G1385
RCEP E	2026	2026	10	E!H1385
RCEP E	2027	2027	9	E!I1385
RCEP F	2022	2022	14	F!D1383
RCEP F	2023	2023	13	F!E1383
RCEP F	2024	2024	12	F!F1383
RCEP F	2025	2025	11	F!G1383
RCEP F	2026	2026	10	F!H1383
RCEP F	2027	2027	9	F!I1383
VIFTA	2024	2024	13.5	VI!F1321
VIFTA	2025	2025	12	VI!G1321
VIFTA	2026	2026	10.5	VI!H1321
VIFTA	2027	2027	9	VI!I1321

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0901.11 has 3 lines; 0901.11.90 is distinguished from its siblings by: Other.	0901.11.20 Arabica; 0901.11.30 Robusta	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 0901.11.90. 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 15% for 0901.11.90 was checked against BT2026 (cell BT2026!N1384), 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.