Vietnam Tariff Intelligence

HS 0901.12.20 detail

HS code	0901.12.20
Description	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion / - Coffee, not roasted: / - - Decaffeinated: / - - - Arabica or Robusta
Unit	kg
Generated	07/11/2026 17:58:57
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/09011220/

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!K1386
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1386
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1386
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1386
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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	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!E1380
ATIGA	2022	2022	0	AT!E1381
ATIGA	2023	2023	0	AT!F1381
ATIGA	2024	2024	0	AT!G1381
ATIGA	2025	2025	0	AT!H1381
ATIGA	2026	2026	0	AT!I1381
ATIGA	2027	2027	0	AT!J1381
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1383
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1383
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1383

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1383
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1383
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1383
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1385
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1385
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1385
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1385
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1385
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1385
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1387
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1383
AIFTA	30/12/2022	2022	0	AI!F1383
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1383
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1383
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1383
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1383
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1383
VKFTA	2022	2022	0	VK!E1381
VKFTA	2023	2023	0	VK!F1381
VKFTA	2024	2024	0	VK!G1381
VKFTA	2025	2025	0	VK!H1381
VKFTA	2026	2026	0	VK!I1381
VKFTA	2027	2027	0	VK!J1381
VCFTA	2022	2022	4	VC!D1394
VCFTA	2023	2023	2	VC!E1394
VCFTA	2024	2024	0	VC!F1394

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1394
VCFTA	2026	2026	0	VC!H1394
VCFTA	2027	2027	0	VC!I1394
VN-EAEU	2022	2022	0	EAV!D1391
VN-EAEU	2023	2023	0	EAV!E1391
VN-EAEU	2024	2024	0	EAV!F1391
VN-EAEU	2025	2025	0	EAV!G1391
VN-EAEU	2026	2026	0	EAV!H1391
VN-EAEU	2027	2027	0	EAV!I1391
AHKFTA	2022	2022	*	AKH!D1399
AHKFTA	2023	2023	*	AKH!E1399
AHKFTA	2024	2024	*	AKH!F1399
AHKFTA	2025	2025	*	AKH!G1399
AHKFTA	2026	2026	*	AKH!H1399
AHKFTA	2027	2027	*	AKH!I1399
EVFTA	2022	2022	10	EV-NK!D1382
EVFTA	2023	2023	6,6	EV-NK!E1382
EVFTA	2024	2024	3,3	EV-NK!F1382
EVFTA	2025	2025	0	EV-NK!G1382
EVFTA	2026	2026	0	EV-NK!H1382
EVFTA	2027	2027	0	EV-NK!I1382
UKVFTA	2022	2022	10	UKV!D1384
UKVFTA	2023	2023	6,6	UKV!E1384
UKVFTA	2024	2024	3,3	UKV!F1384
UKVFTA	2025	2025	0	UKV!G1384
UKVFTA	2026	2026	0	UKV!H1384

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1384
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1382
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1382
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1382
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1382
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1382
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1382
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1382
RCEP A	2022	2022	19	RCEPT-A!D1385
RCEP A	2023	2023	18	RCEPT-A!E1385
RCEP A	2024	2024	17	RCEPT-A!F1385
RCEP A	2025	2025	16	RCEPT-A!G1385
RCEP A	2026	2026	15	RCEPT-A!H1385
RCEP A	2027	2027	14	RCEPT-A!I1385
RCEP B	2022	2022	20	B!D1385
RCEP B	2023	2023	20	B!E1385
RCEP B	2024	2024	20	B!F1385
RCEP B	2025	2025	20	B!G1385
RCEP B	2026	2026	20	B!H1385
RCEP B	2027	2027	20	B!I1385
RCEP C	2022	2022	*	C!D1385
RCEP C	2023	2023	*	C!E1385
RCEP C	2024	2024	*	C!F1385
RCEP C	2025	2025	*	C!G1385
RCEP C	2026	2026	*	C!H1385
RCEP C	2027	2027	*	C!I1385

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1385
RCEP D	2023	2023	20	D!E1385
RCEP D	2024	2024	20	D!F1385
RCEP D	2025	2025	20	D!G1385
RCEP D	2026	2026	20	D!H1385
RCEP D	2027	2027	20	D!I1385
RCEP E	2022	2022	20	E!D1387
RCEP E	2023	2023	20	E!E1387
RCEP E	2024	2024	20	E!F1387
RCEP E	2025	2025	20	E!G1387
RCEP E	2026	2026	20	E!H1387
RCEP E	2027	2027	20	E!I1387
RCEP F	2022	2022	20	F!D1385
RCEP F	2023	2023	20	F!E1385
RCEP F	2024	2024	20	F!F1385
RCEP F	2025	2025	20	F!G1385
RCEP F	2026	2026	20	F!H1385
RCEP F	2027	2027	20	F!I1385
VIFTA	2024	2024	17,1	VI!F1323
VIFTA	2025	2025	14.3	VI!G1323
VIFTA	2026	2026	11.4	VI!H1323
VIFTA	2027	2027	8.6	VI!I1323

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 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 0901.12 has 2 lines; 0901.12.20 is distinguished from its siblings by: Arabica or Robusta.	0901.12.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0901.12.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0901.12.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0901.12.20. 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 0901.12.20 was checked against BT2026 (cell BT2026!N1386), 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.