Vietnam Tariff Intelligence

HS 0904.12.20 detail

HS code	0904.12.20
Description	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta / - Pepper: / - - Crushed or ground: / - - - Black
Unit	kg
Generated	11/11/2026 22:27:59
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/09041220/

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!K1423
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1423
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1423
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1423
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 (-TH, CN)	0% (except 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(-TH)	0% (except 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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	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 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 (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E1420
ATIGA	2022	2022	0	AT!E1421
ATIGA	2023	2023	0	AT!F1421
ATIGA	2024	2024	0	AT!G1421
ATIGA	2025	2025	0	AT!H1421
ATIGA	2026	2026	0	AT!I1421
ATIGA	2027	2027	0	AT!J1421
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1423
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1423
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1423

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1423
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1423
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1423
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1425
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1425
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1425
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1425
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1425
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1425
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1427
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1423
AIFTA	30/12/2022	2022	0	AI!F1423
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1423
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1423
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1423
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1423
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1423
VKFTA	2022	2022	0	VK!E1421
VKFTA	2023	2023	0	VK!F1421
VKFTA	2024	2024	0	VK!G1421
VKFTA	2025	2025	0	VK!H1421
VKFTA	2026	2026	0	VK!I1421
VKFTA	2027	2027	0	VK!J1421
VCFTA	2022	2022	4	VC!D1434
VCFTA	2023	2023	2	VC!E1434
VCFTA	2024	2024	0	VC!F1434

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1434
VCFTA	2026	2026	0	VC!H1434
VCFTA	2027	2027	0	VC!I1434
VN-EAEU	2022	2022	0	EAV!D1431
VN-EAEU	2023	2023	0	EAV!E1431
VN-EAEU	2024	2024	0	EAV!F1431
VN-EAEU	2025	2025	0	EAV!G1431
VN-EAEU	2026	2026	0	EAV!H1431
VN-EAEU	2027	2027	0	EAV!I1431
AHKFTA	2022	2022	*	AKH!D1439
AHKFTA	2023	2023	*	AKH!E1439
AHKFTA	2024	2024	*	AKH!F1439
AHKFTA	2025	2025	*	AKH!G1439
AHKFTA	2026	2026	*	AKH!H1439
AHKFTA	2027	2027	*	AKH!I1439
EVFTA	2022	2022	10	EV-NK!D1422
EVFTA	2023	2023	6,6	EV-NK!E1422
EVFTA	2024	2024	3,3	EV-NK!F1422
EVFTA	2025	2025	0	EV-NK!G1422
EVFTA	2026	2026	0	EV-NK!H1422
EVFTA	2027	2027	0	EV-NK!I1422
UKVFTA	2022	2022	10	UKV!D1424
UKVFTA	2023	2023	6,6	UKV!E1424
UKVFTA	2024	2024	3,3	UKV!F1424
UKVFTA	2025	2025	0	UKV!G1424
UKVFTA	2026	2026	0	UKV!H1424

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1424
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1422
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1422
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1422
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1422
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1422
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1422
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1422
RCEP A	2022	2022	20	RCEPT-A!D1425
RCEP A	2023	2023	20	RCEPT-A!E1425
RCEP A	2024	2024	20	RCEPT-A!F1425
RCEP A	2025	2025	20	RCEPT-A!G1425
RCEP A	2026	2026	20	RCEPT-A!H1425
RCEP A	2027	2027	20	RCEPT-A!I1425
RCEP B	2022	2022	20	B!D1425
RCEP B	2023	2023	20	B!E1425
RCEP B	2024	2024	20	B!F1425
RCEP B	2025	2025	20	B!G1425
RCEP B	2026	2026	20	B!H1425
RCEP B	2027	2027	20	B!I1425
RCEP C	2022	2022	*	C!D1425
RCEP C	2023	2023	*	C!E1425
RCEP C	2024	2024	*	C!F1425
RCEP C	2025	2025	*	C!G1425
RCEP C	2026	2026	*	C!H1425
RCEP C	2027	2027	*	C!I1425

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1425
RCEP D	2023	2023	20	D!E1425
RCEP D	2024	2024	20	D!F1425
RCEP D	2025	2025	20	D!G1425
RCEP D	2026	2026	20	D!H1425
RCEP D	2027	2027	20	D!I1425
RCEP E	2022	2022	20	E!D1427
RCEP E	2023	2023	20	E!E1427
RCEP E	2024	2024	20	E!F1427
RCEP E	2025	2025	20	E!G1427
RCEP E	2026	2026	20	E!H1427
RCEP E	2027	2027	20	E!I1427
RCEP F	2022	2022	20	F!D1425
RCEP F	2023	2023	20	F!E1425
RCEP F	2024	2024	20	F!F1425
RCEP F	2025	2025	20	F!G1425
RCEP F	2026	2026	20	F!H1425
RCEP F	2027	2027	20	F!I1425
VIFTA	2024	2024	*	VI!F1360
VIFTA	2025	2025	*	VI!G1360
VIFTA	2026	2026	*	VI!H1360
VIFTA	2027	2027	*	VI!I1360

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, 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 0904.12 has 3 lines; 0904.12.20 is distinguished from its siblings by: Black.	0904.12.10 White; 0904.12.90 Other	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 0904.12.20. 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 0904.12.20 was checked against BT2026 (cell BT2026!N1423), 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.