Vietnam Tariff Intelligence

HS 0904.21.90 detail

HS code	0904.21.90
Description	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta / - Fruits of the genus Capsicum or of the genus Pimenta: / - - Dried, neither crushed nor ground: / - - - Other
Unit	kg
Generated	07/11/2026 18:19:40
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/09042190/

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!K1428
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1428
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1428
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1428
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 (-PH)	0% (except PH)	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(-KH, PH, KR)	0% (except KH, PH, KR)	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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)	10,9	10.9%	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
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!E1425
ATIGA	2022	2022	0	AT!E1426
ATIGA	2023	2023	0	AT!F1426
ATIGA	2024	2024	0	AT!G1426
ATIGA	2025	2025	0	AT!H1426
ATIGA	2026	2026	0	AT!I1426
ATIGA	2027	2027	0	AT!J1426
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1428
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1428
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1428

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1428
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1428
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1428
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1430
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1430
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1430
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1430
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1430
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1430
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1432
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1428
AIFTA	30/12/2022	2022	0	AI!F1428
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1428
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1428
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1428
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1428
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1428
VKFTA	2022	2022	0	VK!E1426
VKFTA	2023	2023	0	VK!F1426
VKFTA	2024	2024	0	VK!G1426
VKFTA	2025	2025	0	VK!H1426
VKFTA	2026	2026	0	VK!I1426
VKFTA	2027	2027	0	VK!J1426
VCFTA	2022	2022	4	VC!D1439
VCFTA	2023	2023	2	VC!E1439
VCFTA	2024	2024	0	VC!F1439

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1439
VCFTA	2026	2026	0	VC!H1439
VCFTA	2027	2027	0	VC!I1439
VN-EAEU	2022	2022	0	EAV!D1436
VN-EAEU	2023	2023	0	EAV!E1436
VN-EAEU	2024	2024	0	EAV!F1436
VN-EAEU	2025	2025	0	EAV!G1436
VN-EAEU	2026	2026	0	EAV!H1436
VN-EAEU	2027	2027	0	EAV!I1436
AHKFTA	2022	2022	12	AKH!D1444
AHKFTA	2023	2023	8	AKH!E1444
AHKFTA	2024	2024	8	AKH!F1444
AHKFTA	2025	2025	4	AKH!G1444
AHKFTA	2026	2026	4	AKH!H1444
AHKFTA	2027	2027	0	AKH!I1444
EVFTA	2022	2022	10	EV-NK!D1427
EVFTA	2023	2023	6,6	EV-NK!E1427
EVFTA	2024	2024	3,3	EV-NK!F1427
EVFTA	2025	2025	0	EV-NK!G1427
EVFTA	2026	2026	0	EV-NK!H1427
EVFTA	2027	2027	0	EV-NK!I1427
UKVFTA	2022	2022	10	UKV!D1429
UKVFTA	2023	2023	6,6	UKV!E1429
UKVFTA	2024	2024	3,3	UKV!F1429
UKVFTA	2025	2025	0	UKV!G1429
UKVFTA	2026	2026	0	UKV!H1429

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1429
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1427
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1427
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1427
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1427
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1427
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1427
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1427
RCEP A	2022	2022	18	RCEPT-A!D1430
RCEP A	2023	2023	16	RCEPT-A!E1430
RCEP A	2024	2024	14	RCEPT-A!F1430
RCEP A	2025	2025	12	RCEPT-A!G1430
RCEP A	2026	2026	10	RCEPT-A!H1430
RCEP A	2027	2027	8	RCEPT-A!I1430
RCEP B	2022	2022	18	B!D1430
RCEP B	2023	2023	16	B!E1430
RCEP B	2024	2024	14	B!F1430
RCEP B	2025	2025	12	B!G1430
RCEP B	2026	2026	10	B!H1430
RCEP B	2027	2027	8	B!I1430
RCEP C	2022	2022	18	C!D1430
RCEP C	2023	2023	16	C!E1430
RCEP C	2024	2024	14	C!F1430
RCEP C	2025	2025	12	C!G1430
RCEP C	2026	2026	10	C!H1430
RCEP C	2027	2027	8	C!I1430

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D1430
RCEP D	2023	2023	16,4	D!E1430
RCEP D	2024	2024	14,5	D!F1430
RCEP D	2025	2025	12,7	D!G1430
RCEP D	2026	2026	10,9	D!H1430
RCEP D	2027	2027	9,1	D!I1430
RCEP E	2022	2022	18	E!D1432
RCEP E	2023	2023	16	E!E1432
RCEP E	2024	2024	14	E!F1432
RCEP E	2025	2025	12	E!G1432
RCEP E	2026	2026	10	E!H1432
RCEP E	2027	2027	8	E!I1432
RCEP F	2022	2022	18	F!D1430
RCEP F	2023	2023	16	F!E1430
RCEP F	2024	2024	14	F!F1430
RCEP F	2025	2025	12	F!G1430
RCEP F	2026	2026	10	F!H1430
RCEP F	2027	2027	8	F!I1430
VIFTA	2024	2024	*	VI!F1365
VIFTA	2025	2025	*	VI!G1365
VIFTA	2026	2026	*	VI!H1365
VIFTA	2027	2027	*	VI!I1365

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 0904.21 has 2 lines; 0904.21.90 is distinguished from its siblings by: Other.	0904.21.10 Chillies (Fruits of the genus Capsicum)	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 0904.21.90. 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 20% for 0904.21.90 was checked against BT2026 (cell BT2026!N1428), 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.