Vietnam Tariff Intelligence

HS 0909.61.90 detail

HS code	0909.61.90
Description	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries / - Seeds of anise, badian, caraway or fennel; juniper berries: / - - Neither crushed nor ground: / - - - Other
Unit	kg
Generated	07/11/2026 18:52:04
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/09096190/

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!K1465
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1465
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1465
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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
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
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	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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!E1467

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1468
ATIGA	2023	2023	0	AT!F1468
ATIGA	2024	2024	0	AT!G1468
ATIGA	2025	2025	0	AT!H1468
ATIGA	2026	2026	0	AT!I1468
ATIGA	2027	2027	0	AT!J1468
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1470
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1470
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1470
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1470
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1470
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1470
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1472
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1472
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1472
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1472
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1472
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1472
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1474
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1470
AIFTA	30/12/2022	2022	0	AI!F1470
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1470
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1470
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1470
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1470
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1470

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1468
VKFTA	2023	2023	0	VK!F1468
VKFTA	2024	2024	0	VK!G1468
VKFTA	2025	2025	0	VK!H1468
VKFTA	2026	2026	0	VK!I1468
VKFTA	2027	2027	0	VK!J1468
VCFTA	2022	2022	3	VC!D1481
VCFTA	2023	2023	1	VC!E1481
VCFTA	2024	2024	0	VC!F1481
VCFTA	2025	2025	0	VC!G1481
VCFTA	2026	2026	0	VC!H1481
VCFTA	2027	2027	0	VC!I1481
VN-EAEU	2022	2022	0	EAV!D1478
VN-EAEU	2023	2023	0	EAV!E1478
VN-EAEU	2024	2024	0	EAV!F1478
VN-EAEU	2025	2025	0	EAV!G1478
VN-EAEU	2026	2026	0	EAV!H1478
VN-EAEU	2027	2027	0	EAV!I1478
AHKFTA	2022	2022	9	AKH!D1486
AHKFTA	2023	2023	6	AKH!E1486
AHKFTA	2024	2024	6	AKH!F1486
AHKFTA	2025	2025	3	AKH!G1486
AHKFTA	2026	2026	3	AKH!H1486
AHKFTA	2027	2027	0	AKH!I1486
EVFTA	2022	2022	7,5	EV-NK!D1469
EVFTA	2023	2023	5	EV-NK!E1469

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,5	EV-NK!F1469
EVFTA	2025	2025	0	EV-NK!G1469
EVFTA	2026	2026	0	EV-NK!H1469
EVFTA	2027	2027	0	EV-NK!I1469
UKVFTA	2022	2022	7,5	UKV!D1471
UKVFTA	2023	2023	5	UKV!E1471
UKVFTA	2024	2024	2,5	UKV!F1471
UKVFTA	2025	2025	0	UKV!G1471
UKVFTA	2026	2026	0	UKV!H1471
UKVFTA	2027	2027	0	UKV!I1471
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1469
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1469
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1469
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1469
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1469
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1469
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1469
RCEP A	2022	2022	13,5	RCEPT-A!D1472
RCEP A	2023	2023	12	RCEPT-A!E1472
RCEP A	2024	2024	10,5	RCEPT-A!F1472
RCEP A	2025	2025	9	RCEPT-A!G1472
RCEP A	2026	2026	7,5	RCEPT-A!H1472
RCEP A	2027	2027	6	RCEPT-A!I1472
RCEP B	2022	2022	13,5	B!D1472
RCEP B	2023	2023	12	B!E1472
RCEP B	2024	2024	10,5	B!F1472

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	9	B!G1472
RCEP B	2026	2026	7,5	B!H1472
RCEP B	2027	2027	6	B!I1472
RCEP C	2022	2022	13,5	C!D1472
RCEP C	2023	2023	12	C!E1472
RCEP C	2024	2024	10,5	C!F1472
RCEP C	2025	2025	9	C!G1472
RCEP C	2026	2026	7,5	C!H1472
RCEP C	2027	2027	6	C!I1472
RCEP D	2022	2022	13,6	D!D1472
RCEP D	2023	2023	12,3	D!E1472
RCEP D	2024	2024	10,9	D!F1472
RCEP D	2025	2025	9,5	D!G1472
RCEP D	2026	2026	8,2	D!H1472
RCEP D	2027	2027	6,8	D!I1472
RCEP E	2022	2022	13,5	E!D1474
RCEP E	2023	2023	12	E!E1474
RCEP E	2024	2024	10,5	E!F1474
RCEP E	2025	2025	9	E!G1474
RCEP E	2026	2026	7,5	E!H1474
RCEP E	2027	2027	6	E!I1474
RCEP F	2022	2022	13,5	F!D1472
RCEP F	2023	2023	12	F!E1472
RCEP F	2024	2024	10,5	F!F1472
RCEP F	2025	2025	9	F!G1472
RCEP F	2026	2026	7,5	F!H1472

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	6	F!I1472
VIFTA	2024	2024	12.9	VI!F1402
VIFTA	2025	2025	10.7	VI!G1402
VIFTA	2026	2026	8.6	VI!H1402
VIFTA	2027	2027	6.4	VI!I1402

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 0909.61 has 4 lines; 0909.61.90 is distinguished from its siblings by: Other.	0909.61.10 Of anise; 0909.61.20 Of badian; 0909.61.30 Of caraway	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 0909.61.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 0909.61.90 was checked against BT2026 (cell BT2026!N1465), 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.