Vietnam Tariff Intelligence

HS 1211.20.90 detail

HS code	1211.20.90
Description	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered / - Ginseng roots: / - - Other
Unit	kg
Generated	10/11/2026 23:28:45
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/12112090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1721
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1721
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1721
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1721
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP1721
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS1721

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)	0% (except MM, TH)	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, KR)	0% (except LA, 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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex C)	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
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1707
ATIGA	2022	2022	0	AT!E1708
ATIGA	2023	2023	0	AT!F1708
ATIGA	2024	2024	0	AT!G1708
ATIGA	2025	2025	0	AT!H1708
ATIGA	2026	2026	0	AT!I1708
ATIGA	2027	2027	0	AT!J1708
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1710
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1710
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1710

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1710
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1710
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1710
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1712
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1712
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1712
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1712
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1712
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1712
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1714
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1710
AIFTA	30/12/2022	2022	0	AI!F1710
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1710
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1710
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1710
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1710
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1710
VKFTA	2022	2022	0	VK!E1708
VKFTA	2023	2023	0	VK!F1708
VKFTA	2024	2024	0	VK!G1708
VKFTA	2025	2025	0	VK!H1708
VKFTA	2026	2026	0	VK!I1708
VKFTA	2027	2027	0	VK!J1708
VCFTA	2022	2022	14	VC!D1721
VCFTA	2023	2023	11	VC!E1721
VCFTA	2024	2024	9	VC!F1721

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G1721
VCFTA	2026	2026	3	VC!H1721
VCFTA	2027	2027	0	VC!I1721
VN-EAEU	2022	2022	10,9	EAV!D1718
VN-EAEU	2023	2023	7,3	EAV!E1718
VN-EAEU	2024	2024	3,6	EAV!F1718
VN-EAEU	2025	2025	0	EAV!G1718
VN-EAEU	2026	2026	0	EAV!H1718
VN-EAEU	2027	2027	0	EAV!I1718
VNCU	2022	2022	0	VNCU!D286
VNCU	2023 - 2027		0	VNCU!E286
AHKFTA	2022	2022	24	AKH!D1726
AHKFTA	2023	2023	16	AKH!E1726
AHKFTA	2024	2024	16	AKH!F1726
AHKFTA	2025	2025	8	AKH!G1726
AHKFTA	2026	2026	8	AKH!H1726
AHKFTA	2027	2027	0	AKH!I1726
EVFTA	2022	2022	25	EV-NK!D1709
EVFTA	2023	2023	20	EV-NK!E1709
EVFTA	2024	2024	15	EV-NK!F1709
EVFTA	2025	2025	10	EV-NK!G1709
EVFTA	2026	2026	5	EV-NK!H1709
EVFTA	2027	2027	0	EV-NK!I1709
UKVFTA	2022	2022	25	UKV!D1711
UKVFTA	2023	2023	20	UKV!E1711
UKVFTA	2024	2024	15	UKV!F1711

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	10	UKV!G1711
UKVFTA	2026	2026	5	UKV!H1711
UKVFTA	2027	2027	0	UKV!I1711
CPTPP	(I)	2021 (DERIVED)	13,3	CPTPP!D1709
CPTPP	(II)	2022 (DERIVED)	6,6	CPTPP!E1709
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1709
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1709
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1709
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1709
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1709
RCEP A	2022	2022	36	RCEPT-A!D1712
RCEP A	2023	2023	32	RCEPT-A!E1712
RCEP A	2024	2024	28	RCEPT-A!F1712
RCEP A	2025	2025	24	RCEPT-A!G1712
RCEP A	2026	2026	20	RCEPT-A!H1712
RCEP A	2027	2027	16	RCEPT-A!I1712
RCEP B	2022	2022	36	B!D1712
RCEP B	2023	2023	32	B!E1712
RCEP B	2024	2024	28	B!F1712
RCEP B	2025	2025	24	B!G1712
RCEP B	2026	2026	20	B!H1712
RCEP B	2027	2027	16	B!I1712
RCEP C	2022	2022	36	C!D1712
RCEP C	2023	2023	32	C!E1712
RCEP C	2024	2024	28	C!F1712
RCEP C	2025	2025	24	C!G1712

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	20	C!H1712
RCEP C	2027	2027	16	C!I1712
RCEP D	2022	2022	36,4	D!D1712
RCEP D	2023	2023	32,7	D!E1712
RCEP D	2024	2024	29,1	D!F1712
RCEP D	2025	2025	25,5	D!G1712
RCEP D	2026	2026	21,8	D!H1712
RCEP D	2027	2027	18,2	D!I1712
RCEP E	2022	2022	36	E!D1714
RCEP E	2023	2023	32	E!E1714
RCEP E	2024	2024	28	E!F1714
RCEP E	2025	2025	24	E!G1714
RCEP E	2026	2026	20	E!H1714
RCEP E	2027	2027	16	E!I1714
RCEP F	2022	2022	36	F!D1712
RCEP F	2023	2023	32	F!E1712
RCEP F	2024	2024	28	F!F1712
RCEP F	2025	2025	24	F!G1712
RCEP F	2026	2026	20	F!H1712
RCEP F	2027	2027	16	F!I1712
VIFTA	2024	2024	0	VI!F1616
VIFTA	2025	2025	0	VI!G1616
VIFTA	2026	2026	0	VI!H1616
VIFTA	2027	2027	0	VI!I1616

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): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	EVFTA 5%, UKVFTA 5%, AHKFTA 8%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, RCEP (Annex D) 21.8%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 1211.20 has 2 lines; 1211.20.90 is distinguished from its siblings by: Other.	1211.20.10 Fresh or dried	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	1211.20.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1211.20.90	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 1211.20.90. 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 5% for 1211.20.90 was checked against BT2026 (cell BT2026!N1721), 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
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)*
Dược liệu làm thuốc XK, NK (09/2024/TT-BYT-DM11)

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.