Vietnam Tariff Intelligence

HS 1211.90.17 detail

HS code	1211.90.17
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 / - Other: / - - Of a kind used primarily in pharmacy: / - - - Other, fresh or dried, in cut, crushed or powdered form
Unit	kg
Generated	10/11/2026 03:59:13
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/12119017/

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!K1732
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1732
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1732
Excise tax		No data			
Environmental tax		No data			
Export duty	20/0	20 / 0 (several rates)	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1732
CPTPP export rate	2,7/0; M: 4/0	2,7/0; M: 4/0	115/2022/NĐ-CP	2022-12-30	BT2026!CM1732
EVFTA export rate	5,4/0	5,4 / 0 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP1732
UKVFTA export rate	5,4/0	5,4 / 0 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS1732

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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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
VN-CAM		No data	No data		S	56/2026/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!E1730

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1719
ATIGA	2023	2023	0	AT!F1719
ATIGA	2024	2024	0	AT!G1719
ATIGA	2025	2025	0	AT!H1719
ATIGA	2026	2026	0	AT!I1719
ATIGA	2027	2027	0	AT!J1719
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1733
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1733
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1733
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1733
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1733
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1733
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1735
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1735
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1735
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1735
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1735
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1735
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1737
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1721
AIFTA	30/12/2022	2022	0	AI!F1721
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1721
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1721
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1721
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1721
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1721

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1719
VKFTA	2023	2023	0	VK!F1719
VKFTA	2024	2024	0	VK!G1719
VKFTA	2025	2025	0	VK!H1719
VKFTA	2026	2026	0	VK!I1719
VKFTA	2027	2027	0	VK!J1719
VCFTA	2022	2022	2	VC!D1744
VCFTA	2023	2023	1	VC!E1744
VCFTA	2024	2024	0	VC!F1744
VCFTA	2025	2025	0	VC!G1744
VCFTA	2026	2026	0	VC!H1744
VCFTA	2027	2027	0	VC!I1744
VN-EAEU	2022	2022	0	EAV!D1743
VN-EAEU	2023	2023	0	EAV!E1743
VN-EAEU	2024	2024	0	EAV!F1743
VN-EAEU	2025	2025	0	EAV!G1743
VN-EAEU	2026	2026	0	EAV!H1743
VN-EAEU	2027	2027	0	EAV!I1743
VNCU	2022	2022	0	VNCU!D294
VNCU	2023 - 2027		0	VNCU!E294
AHKFTA	2022	2022	0	AKH!D1749
AHKFTA	2023	2023	0	AKH!E1749
AHKFTA	2024	2024	0	AKH!F1749
AHKFTA	2025	2025	0	AKH!G1749
AHKFTA	2026	2026	0	AKH!H1749
AHKFTA	2027	2027	0	AKH!I1749

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D1720
EVFTA	2023	2023	0	EV-NK!E1720
EVFTA	2024	2024	0	EV-NK!F1720
EVFTA	2025	2025	0	EV-NK!G1720
EVFTA	2026	2026	0	EV-NK!H1720
EVFTA	2027	2027	0	EV-NK!I1720
UKVFTA	2022	2022	0	UKV!D1722
UKVFTA	2023	2023	0	UKV!E1722
UKVFTA	2024	2024	0	UKV!F1722
UKVFTA	2025	2025	0	UKV!G1722
UKVFTA	2026	2026	0	UKV!H1722
UKVFTA	2027	2027	0	UKV!I1722
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1720
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1720
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1720
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1720
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1720
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1720
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1720
RCEP A	2022	2022	0	RCEPT-A!D1735
RCEP A	2023	2023	0	RCEPT-A!E1735
RCEP A	2024	2024	0	RCEPT-A!F1735
RCEP A	2025	2025	0	RCEPT-A!G1735
RCEP A	2026	2026	0	RCEPT-A!H1735
RCEP A	2027	2027	0	RCEPT-A!I1735
RCEP B	2022	2022	0	B!D1735

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E1735
RCEP B	2024	2024	0	B!F1735
RCEP B	2025	2025	0	B!G1735
RCEP B	2026	2026	0	B!H1735
RCEP B	2027	2027	0	B!I1735
RCEP C	2022	2022	0	C!D1735
RCEP C	2023	2023	0	C!E1735
RCEP C	2024	2024	0	C!F1735
RCEP C	2025	2025	0	C!G1735
RCEP C	2026	2026	0	C!H1735
RCEP C	2027	2027	0	C!I1735
RCEP D	2022	2022	0	D!D1735
RCEP D	2023	2023	0	D!E1735
RCEP D	2024	2024	0	D!F1735
RCEP D	2025	2025	0	D!G1735
RCEP D	2026	2026	0	D!H1735
RCEP D	2027	2027	0	D!I1735
RCEP E	2022	2022	0	E!D1737
RCEP E	2023	2023	0	E!E1737
RCEP E	2024	2024	0	E!F1737
RCEP E	2025	2025	0	E!G1737
RCEP E	2026	2026	0	E!H1737
RCEP E	2027	2027	0	E!I1737
RCEP F	2022	2022	0	F!D1735
RCEP F	2023	2023	0	F!E1735
RCEP F	2024	2024	0	F!F1735

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G1735
RCEP F	2026	2026	0	F!H1735
RCEP F	2027	2027	0	F!I1735
VIFTA	2024	2024	0	VI!F1627
VIFTA	2025	2025	0	VI!G1627
VIFTA	2026	2026	0	VI!H1627
VIFTA	2027	2027	0	VI!I1627

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1211.90 has 14 lines; 1211.90.17 is distinguished from its siblings by: Other, fresh or dried, in cut, crushed or powdered form.	1211.90.11 Cannabis, in cut, crushed or powdered form; 1211.90.12 Cannabis, in other forms; 1211.90.13 Rauwolfia serpentina roots; 1211.90.15 Liquorice roots; 1211.90.18 Other, in cut, crushed or powdered form; 1211.90.19 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	1211.90.17 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1211.90.17	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 "*/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 1211.90.17. 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 1211.90.17 was checked against BT2026 (cell BT2026!N1732), 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.