Vietnam Tariff Intelligence

HS 0901.12.90 detail

HS code	0901.12.90
Description	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion / - Coffee, not roasted: / - - Decaffeinated: / - - - Other
Unit	kg
Generated	10/11/2026 14:18:08
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://mail.vietnamtariff.com/hs-code/09011290/

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!K1387
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1387
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1387
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1387
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 (-MM, TH, CN)	0% (except MM, 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(-LA, MY, PH, TH)	0% (except LA, MY, PH, 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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1381
ATIGA	2022	2022	0	AT!E1382
ATIGA	2023	2023	0	AT!F1382
ATIGA	2024	2024	0	AT!G1382
ATIGA	2025	2025	0	AT!H1382
ATIGA	2026	2026	0	AT!I1382
ATIGA	2027	2027	0	AT!J1382
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1384
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1384
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1384

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1384
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1384
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1384
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1386
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1386
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1386
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1386
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1386
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1386
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1388
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1384
AIFTA	30/12/2022	2022	0	AI!F1384
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1384
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1384
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1384
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1384
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1384
VKFTA	2022	2022	0	VK!E1382
VKFTA	2023	2023	0	VK!F1382
VKFTA	2024	2024	0	VK!G1382
VKFTA	2025	2025	0	VK!H1382
VKFTA	2026	2026	0	VK!I1382
VKFTA	2027	2027	0	VK!J1382
VCFTA	2022	2022	4	VC!D1395
VCFTA	2023	2023	2	VC!E1395
VCFTA	2024	2024	0	VC!F1395

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1395
VCFTA	2026	2026	0	VC!H1395
VCFTA	2027	2027	0	VC!I1395
VN-EAEU	2022	2022	0	EAV!D1392
VN-EAEU	2023	2023	0	EAV!E1392
VN-EAEU	2024	2024	0	EAV!F1392
VN-EAEU	2025	2025	0	EAV!G1392
VN-EAEU	2026	2026	0	EAV!H1392
VN-EAEU	2027	2027	0	EAV!I1392
AHKFTA	2022	2022	*	AKH!D1400
AHKFTA	2023	2023	*	AKH!E1400
AHKFTA	2024	2024	*	AKH!F1400
AHKFTA	2025	2025	*	AKH!G1400
AHKFTA	2026	2026	*	AKH!H1400
AHKFTA	2027	2027	*	AKH!I1400
EVFTA	2022	2022	10	EV-NK!D1383
EVFTA	2023	2023	6,6	EV-NK!E1383
EVFTA	2024	2024	3,3	EV-NK!F1383
EVFTA	2025	2025	0	EV-NK!G1383
EVFTA	2026	2026	0	EV-NK!H1383
EVFTA	2027	2027	0	EV-NK!I1383
UKVFTA	2022	2022	10	UKV!D1385
UKVFTA	2023	2023	6,6	UKV!E1385
UKVFTA	2024	2024	3,3	UKV!F1385
UKVFTA	2025	2025	0	UKV!G1385
UKVFTA	2026	2026	0	UKV!H1385

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1385
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1383
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1383
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1383
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1383
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1383
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1383
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1383
RCEP A	2022	2022	19	RCEPT-A!D1386
RCEP A	2023	2023	18	RCEPT-A!E1386
RCEP A	2024	2024	17	RCEPT-A!F1386
RCEP A	2025	2025	16	RCEPT-A!G1386
RCEP A	2026	2026	15	RCEPT-A!H1386
RCEP A	2027	2027	14	RCEPT-A!I1386
RCEP B	2022	2022	20	B!D1386
RCEP B	2023	2023	20	B!E1386
RCEP B	2024	2024	20	B!F1386
RCEP B	2025	2025	20	B!G1386
RCEP B	2026	2026	20	B!H1386
RCEP B	2027	2027	20	B!I1386
RCEP C	2022	2022	*	C!D1386
RCEP C	2023	2023	*	C!E1386
RCEP C	2024	2024	*	C!F1386
RCEP C	2025	2025	*	C!G1386
RCEP C	2026	2026	*	C!H1386
RCEP C	2027	2027	*	C!I1386

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1386
RCEP D	2023	2023	20	D!E1386
RCEP D	2024	2024	20	D!F1386
RCEP D	2025	2025	20	D!G1386
RCEP D	2026	2026	20	D!H1386
RCEP D	2027	2027	20	D!I1386
RCEP E	2022	2022	20	E!D1388
RCEP E	2023	2023	20	E!E1388
RCEP E	2024	2024	20	E!F1388
RCEP E	2025	2025	20	E!G1388
RCEP E	2026	2026	20	E!H1388
RCEP E	2027	2027	20	E!I1388
RCEP F	2022	2022	20	F!D1386
RCEP F	2023	2023	20	F!E1386
RCEP F	2024	2024	20	F!F1386
RCEP F	2025	2025	20	F!G1386
RCEP F	2026	2026	20	F!H1386
RCEP F	2027	2027	20	F!I1386
VIFTA	2024	2024	17.1	VI!F1324
VIFTA	2025	2025	14.3	VI!G1324
VIFTA	2026	2026	11.4	VI!H1324
VIFTA	2027	2027	8.6	VI!I1324

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
FTA-013	YELLOW	FTA rate not lower than MFN	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 0901.12 has 2 lines; 0901.12.90 is distinguished from its siblings by: Other.	0901.12.20 Arabica or Robusta	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 0901.12.90. 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 0901.12.90 was checked against BT2026 (cell BT2026!N1387), 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)

Item policy
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.