Vietnam Tariff Intelligence

HS 0902.30.90 detail

HS code	0902.30.90
Description	Tea, whether or not flavoured / - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg: / - - Other
Unit	kg
Generated	03/11/2026 16:09:17
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/09023090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1410
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N1410
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1410
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1410
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 (-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, TH)	0% (except LA, 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
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
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	28	28%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	40	40%	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)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	40	40%	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1405
ATIGA	2022	2022	0	AT!E1406
ATIGA	2023	2023	0	AT!F1406
ATIGA	2024	2024	0	AT!G1406
ATIGA	2025	2025	0	AT!H1406
ATIGA	2026	2026	0	AT!I1406
ATIGA	2027	2027	0	AT!J1406
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1408
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1408
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1408

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1408
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1408
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1408
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1410
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1410
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1410
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1410
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1410
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1410
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1412
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1408
AIFTA	30/12/2022	2022	32	AI!F1408
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G1408
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H1408
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I1408
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J1408
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K1408
VKFTA	2022	2022	0	VK!E1406
VKFTA	2023	2023	0	VK!F1406
VKFTA	2024	2024	0	VK!G1406
VKFTA	2025	2025	0	VK!H1406
VKFTA	2026	2026	0	VK!I1406
VKFTA	2027	2027	0	VK!J1406
VCFTA	2022	2022	18	VC!D1419
VCFTA	2023	2023	15	VC!E1419
VCFTA	2024	2024	13	VC!F1419

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	10	VC!G1419
VCFTA	2026	2026	8	VC!H1419
VCFTA	2027	2027	5	VC!I1419
VN-EAEU	2022	2022	0	EAV!D1416
VN-EAEU	2023	2023	0	EAV!E1416
VN-EAEU	2024	2024	0	EAV!F1416
VN-EAEU	2025	2025	0	EAV!G1416
VN-EAEU	2026	2026	0	EAV!H1416
VN-EAEU	2027	2027	0	EAV!I1416
AHKFTA	2022	2022	*	AKH!D1424
AHKFTA	2023	2023	*	AKH!E1424
AHKFTA	2024	2024	*	AKH!F1424
AHKFTA	2025	2025	*	AKH!G1424
AHKFTA	2026	2026	*	AKH!H1424
AHKFTA	2027	2027	*	AKH!I1424
EVFTA	2022	2022	20	EV-NK!D1407
EVFTA	2023	2023	13,3	EV-NK!E1407
EVFTA	2024	2024	6,6	EV-NK!F1407
EVFTA	2025	2025	0	EV-NK!G1407
EVFTA	2026	2026	0	EV-NK!H1407
EVFTA	2027	2027	0	EV-NK!I1407
UKVFTA	2022	2022	20	UKV!D1409
UKVFTA	2023	2023	13,3	UKV!E1409
UKVFTA	2024	2024	6,6	UKV!F1409
UKVFTA	2025	2025	0	UKV!G1409
UKVFTA	2026	2026	0	UKV!H1409

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1409
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1407
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1407
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1407
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1407
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1407
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1407
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1407
RCEP A	2022	2022	40	RCEPT-A!D1410
RCEP A	2023	2023	40	RCEPT-A!E1410
RCEP A	2024	2024	40	RCEPT-A!F1410
RCEP A	2025	2025	40	RCEPT-A!G1410
RCEP A	2026	2026	40	RCEPT-A!H1410
RCEP A	2027	2027	40	RCEPT-A!I1410
RCEP B	2022	2022	40	B!D1410
RCEP B	2023	2023	40	B!E1410
RCEP B	2024	2024	40	B!F1410
RCEP B	2025	2025	40	B!G1410
RCEP B	2026	2026	40	B!H1410
RCEP B	2027	2027	40	B!I1410
RCEP C	2022	2022	40	C!D1410
RCEP C	2023	2023	40	C!E1410
RCEP C	2024	2024	40	C!F1410
RCEP C	2025	2025	40	C!G1410
RCEP C	2026	2026	40	C!H1410
RCEP C	2027	2027	40	C!I1410

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	40	D!D1410
RCEP D	2023	2023	40	D!E1410
RCEP D	2024	2024	40	D!F1410
RCEP D	2025	2025	40	D!G1410
RCEP D	2026	2026	40	D!H1410
RCEP D	2027	2027	40	D!I1410
RCEP E	2022	2022	40	E!D1412
RCEP E	2023	2023	40	E!E1412
RCEP E	2024	2024	40	E!F1412
RCEP E	2025	2025	40	E!G1412
RCEP E	2026	2026	40	E!H1412
RCEP E	2027	2027	40	E!I1412
RCEP F	2022	2022	40	F!D1410
RCEP F	2023	2023	40	F!E1410
RCEP F	2024	2024	40	F!F1410
RCEP F	2025	2025	40	F!G1410
RCEP F	2026	2026	40	F!H1410
RCEP F	2027	2027	40	F!I1410
VIFTA	2024	2024	36	VI!F1347
VIFTA	2025	2025	32	VI!G1347
VIFTA	2026	2026	28	VI!H1347
VIFTA	2027	2027	24	VI!I1347

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 A) 40%, RCEP (Annex B) 40%, RCEP (Annex C) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 0902.30 has 2 lines; 0902.30.90 is distinguished from its siblings by: Other.	0902.30.10 Leaves	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 0902.30.90. 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 40% for 0902.30.90 was checked against BT2026 (cell BT2026!N1410), 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)

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.