Vietnam Tariff Intelligence

HS 0910.91.90 detail

HS code	0910.91.90
Description	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices / - Other spices: / - - Mixtures referred to in Note 1(b) to this Chapter: / - - - Other
Unit	kg
Generated	07/11/2026 18:26:47
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/09109190/

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!K1480
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1480
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1480
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E1483
ATIGA	2022	2022	0	AT!E1484
ATIGA	2023	2023	0	AT!F1484
ATIGA	2024	2024	0	AT!G1484
ATIGA	2025	2025	0	AT!H1484
ATIGA	2026	2026	0	AT!I1484
ATIGA	2027	2027	0	AT!J1484
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1486
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1486
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1486

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1486
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1486
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1486
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1488
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1488
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1488
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1488
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1488
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1488
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1490
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1486
AIFTA	30/12/2022	2022	0	AI!F1486
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1486
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1486
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1486
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1486
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1486
VKFTA	2022	2022	0	VK!E1484
VKFTA	2023	2023	0	VK!F1484
VKFTA	2024	2024	0	VK!G1484
VKFTA	2025	2025	0	VK!H1484
VKFTA	2026	2026	0	VK!I1484
VKFTA	2027	2027	0	VK!J1484
VCFTA	2022	2022	3	VC!D1497
VCFTA	2023	2023	2	VC!E1497
VCFTA	2024	2024	0	VC!F1497

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1497
VCFTA	2026	2026	0	VC!H1497
VCFTA	2027	2027	0	VC!I1497
VN-EAEU	2022	2022	0	EAV!D1494
VN-EAEU	2023	2023	0	EAV!E1494
VN-EAEU	2024	2024	0	EAV!F1494
VN-EAEU	2025	2025	0	EAV!G1494
VN-EAEU	2026	2026	0	EAV!H1494
VN-EAEU	2027	2027	0	EAV!I1494
AHKFTA	2022	2022	9	AKH!D1502
AHKFTA	2023	2023	6	AKH!E1502
AHKFTA	2024	2024	6	AKH!F1502
AHKFTA	2025	2025	3	AKH!G1502
AHKFTA	2026	2026	3	AKH!H1502
AHKFTA	2027	2027	0	AKH!I1502
EVFTA	2022	2022	7,5	EV-NK!D1485
EVFTA	2023	2023	5	EV-NK!E1485
EVFTA	2024	2024	2,5	EV-NK!F1485
EVFTA	2025	2025	0	EV-NK!G1485
EVFTA	2026	2026	0	EV-NK!H1485
EVFTA	2027	2027	0	EV-NK!I1485
UKVFTA	2022	2022	7,5	UKV!D1487
UKVFTA	2023	2023	5	UKV!E1487
UKVFTA	2024	2024	2,5	UKV!F1487
UKVFTA	2025	2025	0	UKV!G1487
UKVFTA	2026	2026	0	UKV!H1487

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1487
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1485
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1485
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1485
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1485
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1485
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1485
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1485
RCEP A	2022	2022	13,5	RCEPT-A!D1488
RCEP A	2023	2023	12	RCEPT-A!E1488
RCEP A	2024	2024	10,5	RCEPT-A!F1488
RCEP A	2025	2025	9	RCEPT-A!G1488
RCEP A	2026	2026	7,5	RCEPT-A!H1488
RCEP A	2027	2027	6	RCEPT-A!I1488
RCEP B	2022	2022	13,5	B!D1488
RCEP B	2023	2023	12	B!E1488
RCEP B	2024	2024	10,5	B!F1488
RCEP B	2025	2025	9	B!G1488
RCEP B	2026	2026	7,5	B!H1488
RCEP B	2027	2027	6	B!I1488
RCEP C	2022	2022	13,5	C!D1488
RCEP C	2023	2023	12	C!E1488
RCEP C	2024	2024	10,5	C!F1488
RCEP C	2025	2025	9	C!G1488
RCEP C	2026	2026	7,5	C!H1488
RCEP C	2027	2027	6	C!I1488

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D1488
RCEP D	2023	2023	12,3	D!E1488
RCEP D	2024	2024	10,9	D!F1488
RCEP D	2025	2025	9,5	D!G1488
RCEP D	2026	2026	8,2	D!H1488
RCEP D	2027	2027	6,8	D!I1488
RCEP E	2022	2022	13,5	E!D1490
RCEP E	2023	2023	12	E!E1490
RCEP E	2024	2024	10,5	E!F1490
RCEP E	2025	2025	9	E!G1490
RCEP E	2026	2026	7,5	E!H1490
RCEP E	2027	2027	6	E!I1490
RCEP F	2022	2022	13,5	F!D1488
RCEP F	2023	2023	12	F!E1488
RCEP F	2024	2024	10,5	F!F1488
RCEP F	2025	2025	9	F!G1488
RCEP F	2026	2026	7,5	F!H1488
RCEP F	2027	2027	6	F!I1488
VIFTA	2024	2024	*	VI!F1417
VIFTA	2025	2025	*	VI!G1417
VIFTA	2026	2026	*	VI!H1417
VIFTA	2027	2027	*	VI!I1417

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 0910.91 has 2 lines; 0910.91.90 is distinguished from its siblings by: Other.	0910.91.10 Curry	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 0910.91.90. 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 15% for 0910.91.90 was checked against BT2026 (cell BT2026!N1480), 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.