Vietnam Tariff Intelligence

HS 1404.90.30 detail

HS code	1404.90.30
Description	Vegetable products not elsewhere specified or included / - Other: / - - Kapok
Unit	kg/chiếc
Generated	08/11/2026 05:38:17
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/14049030/

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!K1841
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1841
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1841
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	2.9	2.9%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E1843
ATIGA	2022	2022	0	AT!E1816

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1816
ATIGA	2024	2024	0	AT!G1816
ATIGA	2025	2025	0	AT!H1816
ATIGA	2026	2026	0	AT!I1816
ATIGA	2027	2027	0	AT!J1816
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1846
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1846
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1846
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1846
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1846
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1846
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1848
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1848
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1848
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1848
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1848
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1848
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1850
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1818
AIFTA	30/12/2022	2022	0	AI!F1818
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1818
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1818
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1818
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1818
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1818
VKFTA	2022	2022	0	VK!E1816

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1816
VKFTA	2024	2024	0	VK!G1816
VKFTA	2025	2025	0	VK!H1816
VKFTA	2026	2026	0	VK!I1816
VKFTA	2027	2027	0	VK!J1816
VCFTA	2022	2022	0	VC!D1857
VCFTA	2023	2023	0	VC!E1857
VCFTA	2024	2024	0	VC!F1857
VCFTA	2025	2025	0	VC!G1857
VCFTA	2026	2026	0	VC!H1857
VCFTA	2027	2027	0	VC!I1857
VN-EAEU	2022	2022	0	EAV!D1856
VN-EAEU	2023	2023	0	EAV!E1856
VN-EAEU	2024	2024	0	EAV!F1856
VN-EAEU	2025	2025	0	EAV!G1856
VN-EAEU	2026	2026	0	EAV!H1856
VN-EAEU	2027	2027	0	EAV!I1856
AHKFTA	2022	2022	0	AKH!D1862
AHKFTA	2023	2023	0	AKH!E1862
AHKFTA	2024	2024	0	AKH!F1862
AHKFTA	2025	2025	0	AKH!G1862
AHKFTA	2026	2026	0	AKH!H1862
AHKFTA	2027	2027	0	AKH!I1862
EVFTA	2022	2022	0	EV-NK!D1819
EVFTA	2023	2023	0	EV-NK!E1819
EVFTA	2024	2024	0	EV-NK!F1819

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1819
EVFTA	2026	2026	0	EV-NK!H1819
EVFTA	2027	2027	0	EV-NK!I1819
UKVFTA	2022	2022	0	UKV!D1821
UKVFTA	2023	2023	0	UKV!E1821
UKVFTA	2024	2024	0	UKV!F1821
UKVFTA	2025	2025	0	UKV!G1821
UKVFTA	2026	2026	0	UKV!H1821
UKVFTA	2027	2027	0	UKV!I1821
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1819
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1819
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1819
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1819
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1819
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1819
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1819
RCEP A	2022	2022	0	RCEPT-A!D1848
RCEP A	2023	2023	0	RCEPT-A!E1848
RCEP A	2024	2024	0	RCEPT-A!F1848
RCEP A	2025	2025	0	RCEPT-A!G1848
RCEP A	2026	2026	0	RCEPT-A!H1848
RCEP A	2027	2027	0	RCEPT-A!I1848
RCEP B	2022	2022	0	B!D1848
RCEP B	2023	2023	0	B!E1848
RCEP B	2024	2024	0	B!F1848
RCEP B	2025	2025	0	B!G1848

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1848
RCEP B	2027	2027	0	B!I1848
RCEP C	2022	2022	0	C!D1848
RCEP C	2023	2023	0	C!E1848
RCEP C	2024	2024	0	C!F1848
RCEP C	2025	2025	0	C!G1848
RCEP C	2026	2026	0	C!H1848
RCEP C	2027	2027	0	C!I1848
RCEP D	2022	2022	0	D!D1848
RCEP D	2023	2023	0	D!E1848
RCEP D	2024	2024	0	D!F1848
RCEP D	2025	2025	0	D!G1848
RCEP D	2026	2026	0	D!H1848
RCEP D	2027	2027	0	D!I1848
RCEP E	2022	2022	0	E!D1850
RCEP E	2023	2023	0	E!E1850
RCEP E	2024	2024	0	E!F1850
RCEP E	2025	2025	0	E!G1850
RCEP E	2026	2026	0	E!H1850
RCEP E	2027	2027	0	E!I1850
RCEP F	2022	2022	0	F!D1848
RCEP F	2023	2023	0	F!E1848
RCEP F	2024	2024	0	F!F1848
RCEP F	2025	2025	0	F!G1848
RCEP F	2026	2026	0	F!H1848
RCEP F	2027	2027	0	F!I1848

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F1718
VIFTA	2025	2025	3.6	VI!G1718
VIFTA	2026	2026	2.9	VI!H1718
VIFTA	2027	2027	2.1	VI!I1718

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1404.90 has 5 lines; 1404.90.30 is distinguished from its siblings by: Kapok.	1404.90.20 Of a kind used primarily in tanning or dyeing; 1404.90.91 Palm kernel shells; 1404.90.92 Empty fruit bunch of oil palm; 1404.90.99 Other	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 1404.90.30. 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 1404.90.30 was checked against BT2026 (cell BT2026!N1841), 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
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.