Vietnam Tariff Intelligence

HS 1404.90.99 detail

HS code	1404.90.99
Description	Vegetable products not elsewhere specified or included / - Other: / - - Other: / - - - Other
Unit	kg/chiếc
Generated	03/11/2026 14:14:08
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/14049099/

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!K1845
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1845
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1845
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!E1847
ATIGA	2022	2022	0	AT!E1820

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1820
ATIGA	2024	2024	0	AT!G1820
ATIGA	2025	2025	0	AT!H1820
ATIGA	2026	2026	0	AT!I1820
ATIGA	2027	2027	0	AT!J1820
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1850
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1850
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1850
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1850
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1850
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1850
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1852
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1852
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1852
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1852
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1852
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1852
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1854
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1822
AIFTA	30/12/2022	2022	0	AI!F1822
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1822
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1822
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1822
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1822
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1822
VKFTA	2022	2022	0	VK!E1820

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1820
VKFTA	2024	2024	0	VK!G1820
VKFTA	2025	2025	0	VK!H1820
VKFTA	2026	2026	0	VK!I1820
VKFTA	2027	2027	0	VK!J1820
VCFTA	2022	2022	0	VC!D1861
VCFTA	2023	2023	0	VC!E1861
VCFTA	2024	2024	0	VC!F1861
VCFTA	2025	2025	0	VC!G1861
VCFTA	2026	2026	0	VC!H1861
VCFTA	2027	2027	0	VC!I1861
VN-EAEU	2022	2022	0	EAV!D1860
VN-EAEU	2023	2023	0	EAV!E1860
VN-EAEU	2024	2024	0	EAV!F1860
VN-EAEU	2025	2025	0	EAV!G1860
VN-EAEU	2026	2026	0	EAV!H1860
VN-EAEU	2027	2027	0	EAV!I1860
AHKFTA	2022	2022	0	AKH!D1866
AHKFTA	2023	2023	0	AKH!E1866
AHKFTA	2024	2024	0	AKH!F1866
AHKFTA	2025	2025	0	AKH!G1866
AHKFTA	2026	2026	0	AKH!H1866
AHKFTA	2027	2027	0	AKH!I1866
EVFTA	2022	2022	0	EV-NK!D1823
EVFTA	2023	2023	0	EV-NK!E1823
EVFTA	2024	2024	0	EV-NK!F1823

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1823
EVFTA	2026	2026	0	EV-NK!H1823
EVFTA	2027	2027	0	EV-NK!I1823
UKVFTA	2022	2022	0	UKV!D1825
UKVFTA	2023	2023	0	UKV!E1825
UKVFTA	2024	2024	0	UKV!F1825
UKVFTA	2025	2025	0	UKV!G1825
UKVFTA	2026	2026	0	UKV!H1825
UKVFTA	2027	2027	0	UKV!I1825
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1823
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1823
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1823
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1823
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1823
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1823
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1823
RCEP A	2022	2022	0	RCEPT-A!D1852
RCEP A	2023	2023	0	RCEPT-A!E1852
RCEP A	2024	2024	0	RCEPT-A!F1852
RCEP A	2025	2025	0	RCEPT-A!G1852
RCEP A	2026	2026	0	RCEPT-A!H1852
RCEP A	2027	2027	0	RCEPT-A!I1852
RCEP B	2022	2022	0	B!D1852
RCEP B	2023	2023	0	B!E1852
RCEP B	2024	2024	0	B!F1852
RCEP B	2025	2025	0	B!G1852

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1852
RCEP B	2027	2027	0	B!I1852
RCEP C	2022	2022	0	C!D1852
RCEP C	2023	2023	0	C!E1852
RCEP C	2024	2024	0	C!F1852
RCEP C	2025	2025	0	C!G1852
RCEP C	2026	2026	0	C!H1852
RCEP C	2027	2027	0	C!I1852
RCEP D	2022	2022	0	D!D1852
RCEP D	2023	2023	0	D!E1852
RCEP D	2024	2024	0	D!F1852
RCEP D	2025	2025	0	D!G1852
RCEP D	2026	2026	0	D!H1852
RCEP D	2027	2027	0	D!I1852
RCEP E	2022	2022	0	E!D1854
RCEP E	2023	2023	0	E!E1854
RCEP E	2024	2024	0	E!F1854
RCEP E	2025	2025	0	E!G1854
RCEP E	2026	2026	0	E!H1854
RCEP E	2027	2027	0	E!I1854
RCEP F	2022	2022	0	F!D1852
RCEP F	2023	2023	0	F!E1852
RCEP F	2024	2024	0	F!F1852
RCEP F	2025	2025	0	F!G1852
RCEP F	2026	2026	0	F!H1852
RCEP F	2027	2027	0	F!I1852

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F1722
VIFTA	2025	2025	3.6	VI!G1722
VIFTA	2026	2026	2.9	VI!H1722
VIFTA	2027	2027	2.1	VI!I1722

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; 1404.90.99 is distinguished from its siblings by: Other.	1404.90.20 Of a kind used primarily in tanning or dyeing; 1404.90.30 Kapok; 1404.90.91 Palm kernel shells; 1404.90.92 Empty fruit bunch of oil palm	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 1404.90.99. 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 1404.90.99 was checked against BT2026 (cell BT2026!N1845), 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.