Vietnam Tariff Intelligence

HS 0901.21.20 detail

HS code	0901.21.20
Description	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion / - Coffee, roasted: / - - Not decaffeinated: / - - - Ground
Unit	kg
Generated	08/11/2026 15:14:10
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/09012120/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1394
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1394
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1394
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1394
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, CN)	0% (except 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, PH, TH)	0% (except LA, 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
RCEP (Annex A)	22,5	22.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	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!E1388
ATIGA	2022	2022	0	AT!E1389
ATIGA	2023	2023	0	AT!F1389
ATIGA	2024	2024	0	AT!G1389
ATIGA	2025	2025	0	AT!H1389
ATIGA	2026	2026	0	AT!I1389
ATIGA	2027	2027	0	AT!J1389
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1391
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1391
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1391

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1391
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1391
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1391
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1393
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1393
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1393
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1393
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1393
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1393
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1395
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1391
AIFTA	30/12/2022	2022	0	AI!F1391
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1391
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1391
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1391
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1391
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1391
VKFTA	2022	2022	0	VK!E1389
VKFTA	2023	2023	0	VK!F1389
VKFTA	2024	2024	0	VK!G1389
VKFTA	2025	2025	0	VK!H1389
VKFTA	2026	2026	0	VK!I1389
VKFTA	2027	2027	0	VK!J1389
VCFTA	2022	2022	6	VC!D1402
VCFTA	2023	2023	3	VC!E1402
VCFTA	2024	2024	0	VC!F1402

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1402
VCFTA	2026	2026	0	VC!H1402
VCFTA	2027	2027	0	VC!I1402
VN-EAEU	2022	2022	0	EAV!D1399
VN-EAEU	2023	2023	0	EAV!E1399
VN-EAEU	2024	2024	0	EAV!F1399
VN-EAEU	2025	2025	0	EAV!G1399
VN-EAEU	2026	2026	0	EAV!H1399
VN-EAEU	2027	2027	0	EAV!I1399
AHKFTA	2022	2022	*	AKH!D1407
AHKFTA	2023	2023	*	AKH!E1407
AHKFTA	2024	2024	*	AKH!F1407
AHKFTA	2025	2025	*	AKH!G1407
AHKFTA	2026	2026	*	AKH!H1407
AHKFTA	2027	2027	*	AKH!I1407
EVFTA	2022	2022	15	EV-NK!D1390
EVFTA	2023	2023	10	EV-NK!E1390
EVFTA	2024	2024	5	EV-NK!F1390
EVFTA	2025	2025	0	EV-NK!G1390
EVFTA	2026	2026	0	EV-NK!H1390
EVFTA	2027	2027	0	EV-NK!I1390
UKVFTA	2022	2022	15	UKV!D1392
UKVFTA	2023	2023	10	UKV!E1392
UKVFTA	2024	2024	5	UKV!F1392
UKVFTA	2025	2025	0	UKV!G1392
UKVFTA	2026	2026	0	UKV!H1392

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1392
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1390
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1390
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1390
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1390
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1390
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1390
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1390
RCEP A	2022	2022	28,5	RCEPT-A!D1393
RCEP A	2023	2023	27	RCEPT-A!E1393
RCEP A	2024	2024	25,5	RCEPT-A!F1393
RCEP A	2025	2025	24	RCEPT-A!G1393
RCEP A	2026	2026	22,5	RCEPT-A!H1393
RCEP A	2027	2027	21	RCEPT-A!I1393
RCEP B	2022	2022	30	B!D1393
RCEP B	2023	2023	30	B!E1393
RCEP B	2024	2024	30	B!F1393
RCEP B	2025	2025	30	B!G1393
RCEP B	2026	2026	30	B!H1393
RCEP B	2027	2027	30	B!I1393
RCEP C	2022	2022	*	C!D1393
RCEP C	2023	2023	*	C!E1393
RCEP C	2024	2024	*	C!F1393
RCEP C	2025	2025	*	C!G1393
RCEP C	2026	2026	*	C!H1393
RCEP C	2027	2027	*	C!I1393

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D1393
RCEP D	2023	2023	30	D!E1393
RCEP D	2024	2024	30	D!F1393
RCEP D	2025	2025	30	D!G1393
RCEP D	2026	2026	30	D!H1393
RCEP D	2027	2027	30	D!I1393
RCEP E	2022	2022	30	E!D1395
RCEP E	2023	2023	30	E!E1395
RCEP E	2024	2024	30	E!F1395
RCEP E	2025	2025	30	E!G1395
RCEP E	2026	2026	30	E!H1395
RCEP E	2027	2027	30	E!I1395
RCEP F	2022	2022	30	F!D1393
RCEP F	2023	2023	30	F!E1393
RCEP F	2024	2024	30	F!F1393
RCEP F	2025	2025	30	F!G1393
RCEP F	2026	2026	30	F!H1393
RCEP F	2027	2027	30	F!I1393
VIFTA	2024	2024	25.7	VI!F1331
VIFTA	2025	2025	21.4	VI!G1331
VIFTA	2026	2026	17.1	VI!H1331
VIFTA	2027	2027	12.9	VI!I1331

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 B) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 0901.21 has 4 lines; 0901.21.20 is distinguished from its siblings by: Ground.	0901.21.11 Arabica; 0901.21.12 Robusta; 0901.21.19 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 "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 0901.21.20. 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 30% for 0901.21.20 was checked against BT2026 (cell BT2026!N1394), 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.