Vietnam Tariff Intelligence

HS 0901.90.20 detail

HS code	0901.90.20
Description	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion / - Other: / - - Coffee substitutes containing coffee
Unit	kg
Generated	03/11/2026 02:49:42
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/09019020/

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!K1400
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1400
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1400
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1400
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
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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	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)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	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!E1394
ATIGA	2022	2022	0	AT!E1395
ATIGA	2023	2023	0	AT!F1395
ATIGA	2024	2024	0	AT!G1395
ATIGA	2025	2025	0	AT!H1395
ATIGA	2026	2026	0	AT!I1395
ATIGA	2027	2027	0	AT!J1395
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1397
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1397
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1397

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1397
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1397
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1397
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1399
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1399
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1399
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1399
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1399
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1399
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1401
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1397
AIFTA	30/12/2022	2022	0	AI!F1397
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1397
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1397
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1397
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1397
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1397
VKFTA	2022	2022	0	VK!E1395
VKFTA	2023	2023	0	VK!F1395
VKFTA	2024	2024	0	VK!G1395
VKFTA	2025	2025	0	VK!H1395
VKFTA	2026	2026	0	VK!I1395
VKFTA	2027	2027	0	VK!J1395
VCFTA	2022	2022	6	VC!D1408
VCFTA	2023	2023	3	VC!E1408
VCFTA	2024	2024	0	VC!F1408

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1408
VCFTA	2026	2026	0	VC!H1408
VCFTA	2027	2027	0	VC!I1408
VN-EAEU	2022	2022	0	EAV!D1405
VN-EAEU	2023	2023	0	EAV!E1405
VN-EAEU	2024	2024	0	EAV!F1405
VN-EAEU	2025	2025	0	EAV!G1405
VN-EAEU	2026	2026	0	EAV!H1405
VN-EAEU	2027	2027	0	EAV!I1405
AHKFTA	2022	2022	18	AKH!D1413
AHKFTA	2023	2023	12	AKH!E1413
AHKFTA	2024	2024	12	AKH!F1413
AHKFTA	2025	2025	6	AKH!G1413
AHKFTA	2026	2026	6	AKH!H1413
AHKFTA	2027	2027	0	AKH!I1413
EVFTA	2022	2022	15	EV-NK!D1396
EVFTA	2023	2023	10	EV-NK!E1396
EVFTA	2024	2024	5	EV-NK!F1396
EVFTA	2025	2025	0	EV-NK!G1396
EVFTA	2026	2026	0	EV-NK!H1396
EVFTA	2027	2027	0	EV-NK!I1396
UKVFTA	2022	2022	15	UKV!D1398
UKVFTA	2023	2023	10	UKV!E1398
UKVFTA	2024	2024	5	UKV!F1398
UKVFTA	2025	2025	0	UKV!G1398
UKVFTA	2026	2026	0	UKV!H1398

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1398
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1396
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1396
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1396
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1396
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1396
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1396
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1396
RCEP A	2022	2022	27	RCEPT-A!D1399
RCEP A	2023	2023	24	RCEPT-A!E1399
RCEP A	2024	2024	21	RCEPT-A!F1399
RCEP A	2025	2025	18	RCEPT-A!G1399
RCEP A	2026	2026	15	RCEPT-A!H1399
RCEP A	2027	2027	12	RCEPT-A!I1399
RCEP B	2022	2022	27	B!D1399
RCEP B	2023	2023	24	B!E1399
RCEP B	2024	2024	21	B!F1399
RCEP B	2025	2025	18	B!G1399
RCEP B	2026	2026	15	B!H1399
RCEP B	2027	2027	12	B!I1399
RCEP C	2022	2022	27	C!D1399
RCEP C	2023	2023	24	C!E1399
RCEP C	2024	2024	21	C!F1399
RCEP C	2025	2025	18	C!G1399
RCEP C	2026	2026	15	C!H1399
RCEP C	2027	2027	12	C!I1399

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D1399
RCEP D	2023	2023	24,5	D!E1399
RCEP D	2024	2024	21,8	D!F1399
RCEP D	2025	2025	19,1	D!G1399
RCEP D	2026	2026	16,4	D!H1399
RCEP D	2027	2027	13,6	D!I1399
RCEP E	2022	2022	27	E!D1401
RCEP E	2023	2023	24	E!E1401
RCEP E	2024	2024	21	E!F1401
RCEP E	2025	2025	18	E!G1401
RCEP E	2026	2026	15	E!H1401
RCEP E	2027	2027	12	E!I1401
RCEP F	2022	2022	27	F!D1399
RCEP F	2023	2023	24	F!E1399
RCEP F	2024	2024	21	F!F1399
RCEP F	2025	2025	18	F!G1399
RCEP F	2026	2026	15	F!H1399
RCEP F	2027	2027	12	F!I1399
VIFTA	2024	2024	*	VI!F1337
VIFTA	2025	2025	*	VI!G1337
VIFTA	2026	2026	*	VI!H1337
VIFTA	2027	2027	*	VI!I1337

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0901.90 has 2 lines; 0901.90.20 is distinguished from its siblings by: Coffee substitutes containing coffee.	0901.90.10 Coffee husks and skins	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 0901.90.20. 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 0901.90.20 was checked against BT2026 (cell BT2026!N1400), 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.