

HS 1211.20.10 detail

HS code	1211.20.10
Description	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered / - Ginseng roots: / - - Fresh or dried
Unit	kg
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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/12112010/

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!K1720
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1720
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1720
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1720
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP1720
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS1720

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1706

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1707
ATIGA	2023	2023	0	AT!F1707
ATIGA	2024	2024	0	AT!G1707
ATIGA	2025	2025	0	AT!H1707
ATIGA	2026	2026	0	AT!I1707
ATIGA	2027	2027	0	AT!J1707
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1709
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1709
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1709
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1709
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1709
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1709
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1711
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1711
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1711
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1711
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1711
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1711
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1713
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1709
AIFTA	30/12/2022	2022	0	AI!F1709
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1709
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1709
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1709
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1709
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1709

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1707
VKFTA	2023	2023	0	VK!F1707
VKFTA	2024	2024	0	VK!G1707
VKFTA	2025	2025	0	VK!H1707
VKFTA	2026	2026	0	VK!I1707
VKFTA	2027	2027	0	VK!J1707
VCFTA	2022	2022	0	VC!D1720
VCFTA	2023	2023	0	VC!E1720
VCFTA	2024	2024	0	VC!F1720
VCFTA	2025	2025	0	VC!G1720
VCFTA	2026	2026	0	VC!H1720
VCFTA	2027	2027	0	VC!I1720
VN-EAEU	2022	2022	0	EAV!D1717
VN-EAEU	2023	2023	0	EAV!E1717
VN-EAEU	2024	2024	0	EAV!F1717
VN-EAEU	2025	2025	0	EAV!G1717
VN-EAEU	2026	2026	0	EAV!H1717
VN-EAEU	2027	2027	0	EAV!I1717
VNCU	2022	2022	0	VNCU!D285
VNCU	2023 - 2027		0	VNCU!E285
AHKFTA	2022	2022	0	AKH!D1725
AHKFTA	2023	2023	0	AKH!E1725
AHKFTA	2024	2024	0	AKH!F1725
AHKFTA	2025	2025	0	AKH!G1725
AHKFTA	2026	2026	0	AKH!H1725
AHKFTA	2027	2027	0	AKH!I1725

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D1708
EVFTA	2023	2023	0	EV-NK!E1708
EVFTA	2024	2024	0	EV-NK!F1708
EVFTA	2025	2025	0	EV-NK!G1708
EVFTA	2026	2026	0	EV-NK!H1708
EVFTA	2027	2027	0	EV-NK!I1708
UKVFTA	2022	2022	0	UKV!D1710
UKVFTA	2023	2023	0	UKV!E1710
UKVFTA	2024	2024	0	UKV!F1710
UKVFTA	2025	2025	0	UKV!G1710
UKVFTA	2026	2026	0	UKV!H1710
UKVFTA	2027	2027	0	UKV!I1710
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1708
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1708
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1708
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1708
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1708
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1708
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1708
RCEP A	2022	2022	0	RCEPT-A!D1711
RCEP A	2023	2023	0	RCEPT-A!E1711
RCEP A	2024	2024	0	RCEPT-A!F1711
RCEP A	2025	2025	0	RCEPT-A!G1711
RCEP A	2026	2026	0	RCEPT-A!H1711
RCEP A	2027	2027	0	RCEPT-A!I1711
RCEP B	2022	2022	0	B!D1711

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E1711
RCEP B	2024	2024	0	B!F1711
RCEP B	2025	2025	0	B!G1711
RCEP B	2026	2026	0	B!H1711
RCEP B	2027	2027	0	B!I1711
RCEP C	2022	2022	0	C!D1711
RCEP C	2023	2023	0	C!E1711
RCEP C	2024	2024	0	C!F1711
RCEP C	2025	2025	0	C!G1711
RCEP C	2026	2026	0	C!H1711
RCEP C	2027	2027	0	C!I1711
RCEP D	2022	2022	0	D!D1711
RCEP D	2023	2023	0	D!E1711
RCEP D	2024	2024	0	D!F1711
RCEP D	2025	2025	0	D!G1711
RCEP D	2026	2026	0	D!H1711
RCEP D	2027	2027	0	D!I1711
RCEP E	2022	2022	0	E!D1713
RCEP E	2023	2023	0	E!E1713
RCEP E	2024	2024	0	E!F1713
RCEP E	2025	2025	0	E!G1713
RCEP E	2026	2026	0	E!H1713
RCEP E	2027	2027	0	E!I1713
RCEP F	2022	2022	0	F!D1711
RCEP F	2023	2023	0	F!E1711
RCEP F	2024	2024	0	F!F1711

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G1711
RCEP F	2026	2026	0	F!H1711
RCEP F	2027	2027	0	F!I1711
VIFTA	2024	2024	0	VI!F1615
VIFTA	2025	2025	0	VI!G1615
VIFTA	2026	2026	0	VI!H1615
VIFTA	2027	2027	0	VI!I1615

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): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1211.20 has 2 lines; 1211.20.10 is distinguished from its siblings by: Fresh or dried.	1211.20.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1211.20.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1211.20.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 1211.20.10. 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 1211.20.10 was checked against BT2026 (cell BT2026!N1720), 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
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
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.