Vietnam Tariff Intelligence

HS 1211.90.95 detail

HS code	1211.90.95
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 / - Other: / - - Other: / - - - Agarwood (Gaharu) chips
Unit	kg
Generated	09/11/2026 12:04:33
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/12119095/

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!K1739
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1739
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1739
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1739
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP1739
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS1739

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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
ACFTA	0 (-MM, TH)/0	0 (-MM, TH)/0	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Needs interpretation
AHKFTA	0/8	0 / 8 (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
AJCEP	0/0	0 / 0 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Needs interpretation
AKFTA	0/0(-LA, KR)	0/0(-LA, KR)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Needs interpretation
RCEP (Annex A)	0/20	0 / 20 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex B)	0/20	0 / 20 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

RCEP (Annex C)	0/20	0 / 20 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	0/21,8	0 / 21,8 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	0/20	0 / 20 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex F)	0/20	0 / 20 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
VCFTA	0/3	0 / 3 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VJEPA	0/0	0 / 0 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Needs interpretation
VN-EAEU	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
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)			AC!1745
ATIGA	2022	2022	0	AT!E1726
ATIGA	2023	2023	0	AT!F1726
ATIGA	2024	2024	0	AT!G1726
ATIGA	2025	2025	0	AT!H1726
ATIGA	2026	2026	0	AT!I1726
ATIGA	2027	2027	0	AT!J1726
AJCEP	30/12/2022 - 31/3/2023	2022		AJ!1748
AJCEP	01/4/2023 - 31/3/2024	2023		AJ!1748
AJCEP	01/4/2024 - 31/3/2025	2024		AJ!1748
AJCEP	01/4/2025 - 31/3/2026	2025		AJ!1748

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026		AJ!1748
AJCEP	01/4/2027 - 31/3/2028	2027		AJ!1748
VJEPA	30/12/2022 - 31/3/2023	2022		VJ!1750
VJEPA	01/4/2023 - 31/3/2024	2023		VJ!1750
VJEPA	01/4/2024 - 31/3/2025	2024		VJ!1750
VJEPA	01/4/2025 - 31/3/2026	2025		VJ!1750
VJEPA	01/4/2026 - 31/3/2027	2026		VJ!1750
VJEPA	01/4/2027 - 31/3/2028	2027		VJ!1750
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)			AK!1752
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1728
AIFTA	30/12/2022	2022	0	AI!F1728
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1728
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1728
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1728
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1728
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1728
VKFTA	2022	2022	0	VK!E1726
VKFTA	2023	2023	0	VK!F1726
VKFTA	2024	2024	0	VK!G1726
VKFTA	2025	2025	0	VK!H1726
VKFTA	2026	2026	0	VK!I1726
VKFTA	2027	2027	0	VK!J1726
VCFTA	2022	2022		VC!1759
VCFTA	2023	2023		VC!1759
VCFTA	2024	2024		VC!1759
VCFTA	2025	2025		VC!1759

FTA	Period	Year	Source value	Source
VCFTA	2026	2026		VC!1759
VCFTA	2027	2027		VC!1759
VN-EAEU	2022	2022		EAV!1758
VN-EAEU	2023	2023		EAV!1758
VN-EAEU	2024	2024		EAV!1758
VN-EAEU	2025	2025		EAV!1758
VN-EAEU	2026	2026		EAV!1758
VN-EAEU	2027	2027		EAV!1758
VNCU	2022	2022	0	VNCU!D301
VNCU	2023 - 2027		0	VNCU!E301
AHKFTA	2022	2022		AKH!1764
AHKFTA	2023	2023		AKH!1764
AHKFTA	2024	2024		AKH!1764
AHKFTA	2025	2025		AKH!1764
AHKFTA	2026	2026		AKH!1764
AHKFTA	2027	2027		AKH!1764
EVFTA	2022	2022	0	EV-NK!D1727
EVFTA	2023	2023	0	EV-NK!E1727
EVFTA	2024	2024	0	EV-NK!F1727
EVFTA	2025	2025	0	EV-NK!G1727
EVFTA	2026	2026	0	EV-NK!H1727
EVFTA	2027	2027	0	EV-NK!I1727
UKVFTA	2022	2022	0	UKV!D1729
UKVFTA	2023	2023	0	UKV!E1729
UKVFTA	2024	2024	0	UKV!F1729
UKVFTA	2025	2025	0	UKV!G1729

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H1729
UKVFTA	2027	2027	0	UKV!I1729
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1727
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1727
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1727
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1727
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1727
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1727
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1727
RCEP A	2022	2022		RCEPT-A!1750
RCEP A	2023	2023		RCEPT-A!1750
RCEP A	2024	2024		RCEPT-A!1750
RCEP A	2025	2025		RCEPT-A!1750
RCEP A	2026	2026		RCEPT-A!1750
RCEP A	2027	2027		RCEPT-A!1750
RCEP B	2022	2022		B!1750
RCEP B	2023	2023		B!1750
RCEP B	2024	2024		B!1750
RCEP B	2025	2025		B!1750
RCEP B	2026	2026		B!1750
RCEP B	2027	2027		B!1750
RCEP C	2022	2022		C!1750
RCEP C	2023	2023		C!1750
RCEP C	2024	2024		C!1750
RCEP C	2025	2025		C!1750
RCEP C	2026	2026		C!1750

FTA	Period	Year	Source value	Source
RCEP C	2027	2027		C!1750
RCEP D	2022	2022		D!1750
RCEP D	2023	2023		D!1750
RCEP D	2024	2024		D!1750
RCEP D	2025	2025		D!1750
RCEP D	2026	2026		D!1750
RCEP D	2027	2027		D!1750
RCEP E	2022	2022		E!1752
RCEP E	2023	2023		E!1752
RCEP E	2024	2024		E!1752
RCEP E	2025	2025		E!1752
RCEP E	2026	2026		E!1752
RCEP E	2027	2027		E!1752
RCEP F	2022	2022		F!1750
RCEP F	2023	2023		F!1750
RCEP F	2024	2024		F!1750
RCEP F	2025	2025		F!1750
RCEP F	2026	2026		F!1750
RCEP F	2027	2027		F!1750
VIFTA	2024	2024	0	VI!F1634
VIFTA	2025	2025	0	VI!G1634
VIFTA	2026	2026	0	VI!H1634
VIFTA	2027	2027	0	VI!I1634

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-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 1211.90 has 14 lines; 1211.90.95 is distinguished from its siblings by: Agarwood (Gaharu) chips.	1211.90.11 Cannabis, in cut, crushed or powdered form; 1211.90.12 Cannabis, in other forms; 1211.90.13 Rauwolfia serpentina roots; 1211.90.15 Liquorice roots; 1211.90.17 Other, fresh or dried, in cut, crushed or powdered form; 1211.90.18 Other, in cut, crushed or powdered form	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 1211.90.95. 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 1211.90.95 was checked against BT2026 (cell BT2026!N1739), 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)
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.