Vietnam Tariff Intelligence

# HS 1211.90.95 detail

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|---|---|
| **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** | 10/11/2026 02:59:43 |
| **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 |

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|---|---|---|---|---|---|---|---|
| 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 |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| 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.