Vietnam Tariff Intelligence

HS 0902.40.90 detail

HS code	0902.40.90
Description	Tea, whether or not flavoured / - Other black tea (fermented) and other partly fermented tea: / - - Other
Unit	kg
Generated	03/11/2026 01:21:37
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/09024090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1413
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N1413
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1413
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1413
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, LA, TH)	0% (except KH, LA, 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
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
VCFTA	8	8%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	26,7	26.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	26,7	26.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	26,7	26.7%	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
AIFTA	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	40	40%	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 (*)
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!E1408
ATIGA	2022	2022	0	AT!E1409
ATIGA	2023	2023	0	AT!F1409
ATIGA	2024	2024	0	AT!G1409
ATIGA	2025	2025	0	AT!H1409
ATIGA	2026	2026	0	AT!I1409
ATIGA	2027	2027	0	AT!J1409
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1411
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1411
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1411

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1411
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1411
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1411
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1413
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1413
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1413
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1413
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1413
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1413
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1415
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1411
AIFTA	30/12/2022	2022	32	AI!F1411
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G1411
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H1411
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I1411
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J1411
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K1411
VKFTA	2022	2022	0	VK!E1409
VKFTA	2023	2023	0	VK!F1409
VKFTA	2024	2024	0	VK!G1409
VKFTA	2025	2025	0	VK!H1409
VKFTA	2026	2026	0	VK!I1409
VKFTA	2027	2027	0	VK!J1409
VCFTA	2022	2022	18	VC!D1422
VCFTA	2023	2023	15	VC!E1422
VCFTA	2024	2024	13	VC!F1422

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	10	VC!G1422
VCFTA	2026	2026	8	VC!H1422
VCFTA	2027	2027	5	VC!I1422
VN-EAEU	2022	2022	0	EAV!D1419
VN-EAEU	2023	2023	0	EAV!E1419
VN-EAEU	2024	2024	0	EAV!F1419
VN-EAEU	2025	2025	0	EAV!G1419
VN-EAEU	2026	2026	0	EAV!H1419
VN-EAEU	2027	2027	0	EAV!I1419
AHKFTA	2022	2022	*	AKH!D1427
AHKFTA	2023	2023	*	AKH!E1427
AHKFTA	2024	2024	*	AKH!F1427
AHKFTA	2025	2025	*	AKH!G1427
AHKFTA	2026	2026	*	AKH!H1427
AHKFTA	2027	2027	*	AKH!I1427
EVFTA	2022	2022	20	EV-NK!D1410
EVFTA	2023	2023	13,3	EV-NK!E1410
EVFTA	2024	2024	6,6	EV-NK!F1410
EVFTA	2025	2025	0	EV-NK!G1410
EVFTA	2026	2026	0	EV-NK!H1410
EVFTA	2027	2027	0	EV-NK!I1410
UKVFTA	2022	2022	20	UKV!D1412
UKVFTA	2023	2023	13,3	UKV!E1412
UKVFTA	2024	2024	6,6	UKV!F1412
UKVFTA	2025	2025	0	UKV!G1412
UKVFTA	2026	2026	0	UKV!H1412

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1412
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1410
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1410
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1410
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1410
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1410
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1410
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1410
RCEP A	2022	2022	37,3	RCEPT-A!D1413
RCEP A	2023	2023	34,7	RCEPT-A!E1413
RCEP A	2024	2024	32	RCEPT-A!F1413
RCEP A	2025	2025	29,3	RCEPT-A!G1413
RCEP A	2026	2026	26,7	RCEPT-A!H1413
RCEP A	2027	2027	24	RCEPT-A!I1413
RCEP B	2022	2022	37,3	B!D1413
RCEP B	2023	2023	34,7	B!E1413
RCEP B	2024	2024	32	B!F1413
RCEP B	2025	2025	29,3	B!G1413
RCEP B	2026	2026	26,7	B!H1413
RCEP B	2027	2027	24	B!I1413
RCEP C	2022	2022	38	C!D1413
RCEP C	2023	2023	36	C!E1413
RCEP C	2024	2024	34	C!F1413
RCEP C	2025	2025	32	C!G1413
RCEP C	2026	2026	30	C!H1413
RCEP C	2027	2027	28	C!I1413

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	40	D!D1413
RCEP D	2023	2023	40	D!E1413
RCEP D	2024	2024	40	D!F1413
RCEP D	2025	2025	40	D!G1413
RCEP D	2026	2026	40	D!H1413
RCEP D	2027	2027	40	D!I1413
RCEP E	2022	2022	40	E!D1415
RCEP E	2023	2023	40	E!E1415
RCEP E	2024	2024	40	E!F1415
RCEP E	2025	2025	40	E!G1415
RCEP E	2026	2026	40	E!H1415
RCEP E	2027	2027	40	E!I1415
RCEP F	2022	2022	37,3	F!D1413
RCEP F	2023	2023	34,7	F!E1413
RCEP F	2024	2024	32	F!F1413
RCEP F	2025	2025	29,3	F!G1413
RCEP F	2026	2026	26,7	F!H1413
RCEP F	2027	2027	24	F!I1413
VIFTA	2024	2024	*	VI!F1350
VIFTA	2025	2025	*	VI!G1350
VIFTA	2026	2026	*	VI!H1350
VIFTA	2027	2027	*	VI!I1350

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 D) 40%, RCEP (Annex E) 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 0902.40 has 2 lines; 0902.40.90 is distinguished from its siblings by: Other.	0902.40.10 Leaves	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 0902.40.90. 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 40% for 0902.40.90 was checked against BT2026 (cell BT2026!N1413), 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.