Vietnam Tariff Intelligence

HS 0908.31.00 detail

HS code	0908.31.00
Description	Nutmeg, mace and cardamoms / - Cardamoms: / - - Neither crushed nor ground
Unit	kg
Generated	09/11/2026 15:04:00
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/09083100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1451
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1451
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1451
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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
ACFTA	0	0%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E1452
ATIGA	2022	2022	0	AT!E1453

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1453
ATIGA	2024	2024	0	AT!G1453
ATIGA	2025	2025	0	AT!H1453
ATIGA	2026	2026	0	AT!I1453
ATIGA	2027	2027	0	AT!J1453
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1455
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1455
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1455
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1455
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1455
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1455
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1457
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1457
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1457
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1457
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1457
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1457
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1459
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1455
AIFTA	30/12/2022	2022	0	AI!F1455
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1455
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1455
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1455
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1455
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1455
VKFTA	2022	2022	0	VK!E1453

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1453
VKFTA	2024	2024	0	VK!G1453
VKFTA	2025	2025	0	VK!H1453
VKFTA	2026	2026	0	VK!I1453
VKFTA	2027	2027	0	VK!J1453
VCFTA	2022	2022	4	VC!D1466
VCFTA	2023	2023	2	VC!E1466
VCFTA	2024	2024	0	VC!F1466
VCFTA	2025	2025	0	VC!G1466
VCFTA	2026	2026	0	VC!H1466
VCFTA	2027	2027	0	VC!I1466
VN-EAEU	2022	2022	0	EAV!D1463
VN-EAEU	2023	2023	0	EAV!E1463
VN-EAEU	2024	2024	0	EAV!F1463
VN-EAEU	2025	2025	0	EAV!G1463
VN-EAEU	2026	2026	0	EAV!H1463
VN-EAEU	2027	2027	0	EAV!I1463
AHKFTA	2022	2022	12	AKH!D1471
AHKFTA	2023	2023	8	AKH!E1471
AHKFTA	2024	2024	8	AKH!F1471
AHKFTA	2025	2025	4	AKH!G1471
AHKFTA	2026	2026	4	AKH!H1471
AHKFTA	2027	2027	0	AKH!I1471
EVFTA	2022	2022	10	EV-NK!D1454
EVFTA	2023	2023	6,6	EV-NK!E1454
EVFTA	2024	2024	3,3	EV-NK!F1454

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1454
EVFTA	2026	2026	0	EV-NK!H1454
EVFTA	2027	2027	0	EV-NK!I1454
UKVFTA	2022	2022	10	UKV!D1456
UKVFTA	2023	2023	6,6	UKV!E1456
UKVFTA	2024	2024	3,3	UKV!F1456
UKVFTA	2025	2025	0	UKV!G1456
UKVFTA	2026	2026	0	UKV!H1456
UKVFTA	2027	2027	0	UKV!I1456
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1454
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1454
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1454
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1454
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1454
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1454
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1454
RCEP A	2022	2022	18	RCEPT-A!D1457
RCEP A	2023	2023	16	RCEPT-A!E1457
RCEP A	2024	2024	14	RCEPT-A!F1457
RCEP A	2025	2025	12	RCEPT-A!G1457
RCEP A	2026	2026	10	RCEPT-A!H1457
RCEP A	2027	2027	8	RCEPT-A!I1457
RCEP B	2022	2022	18	B!D1457
RCEP B	2023	2023	16	B!E1457
RCEP B	2024	2024	14	B!F1457
RCEP B	2025	2025	12	B!G1457

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H1457
RCEP B	2027	2027	8	B!I1457
RCEP C	2022	2022	18	C!D1457
RCEP C	2023	2023	16	C!E1457
RCEP C	2024	2024	14	C!F1457
RCEP C	2025	2025	12	C!G1457
RCEP C	2026	2026	10	C!H1457
RCEP C	2027	2027	8	C!I1457
RCEP D	2022	2022	18,2	D!D1457
RCEP D	2023	2023	16,4	D!E1457
RCEP D	2024	2024	14,5	D!F1457
RCEP D	2025	2025	12,7	D!G1457
RCEP D	2026	2026	10,9	D!H1457
RCEP D	2027	2027	9,1	D!I1457
RCEP E	2022	2022	18	E!D1459
RCEP E	2023	2023	16	E!E1459
RCEP E	2024	2024	14	E!F1459
RCEP E	2025	2025	12	E!G1459
RCEP E	2026	2026	10	E!H1459
RCEP E	2027	2027	8	E!I1459
RCEP F	2022	2022	18	F!D1457
RCEP F	2023	2023	16	F!E1457
RCEP F	2024	2024	14	F!F1457
RCEP F	2025	2025	12	F!G1457
RCEP F	2026	2026	10	F!H1457
RCEP F	2027	2027	8	F!I1457

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F1388
VIFTA	2025	2025	14.3	VI!G1388
VIFTA	2026	2026	11.4	VI!H1388
VIFTA	2027	2027	8.6	VI!I1388

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): 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
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 0908.31.00. 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 20% for 0908.31.00 was checked against BT2026 (cell BT2026!N1451), 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)

Item policy
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.