Vietnam Tariff Intelligence

HS 1404.90.92 detail

HS code	1404.90.92
Description	Vegetable products not elsewhere specified or included / - Other: / - - Other: / - - - Empty fruit bunch of oil palm
Unit	kg/chiếc
Generated	10/11/2026 19:12:30
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/14049092/

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!K1844
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1844
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1844
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	2.9	2.9%	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!E1846
ATIGA	2022	2022	0	AT!E1819

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1819
ATIGA	2024	2024	0	AT!G1819
ATIGA	2025	2025	0	AT!H1819
ATIGA	2026	2026	0	AT!I1819
ATIGA	2027	2027	0	AT!J1819
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1849
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1849
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1849
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1849
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1849
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1849
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1851
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1851
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1851
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1851
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1851
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1851
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1853
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1821
AIFTA	30/12/2022	2022	0	AI!F1821
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1821
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1821
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1821
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1821
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1821
VKFTA	2022	2022	0	VK!E1819

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1819
VKFTA	2024	2024	0	VK!G1819
VKFTA	2025	2025	0	VK!H1819
VKFTA	2026	2026	0	VK!I1819
VKFTA	2027	2027	0	VK!J1819
VCFTA	2022	2022	0	VC!D1860
VCFTA	2023	2023	0	VC!E1860
VCFTA	2024	2024	0	VC!F1860
VCFTA	2025	2025	0	VC!G1860
VCFTA	2026	2026	0	VC!H1860
VCFTA	2027	2027	0	VC!I1860
VN-EAEU	2022	2022	0	EAV!D1859
VN-EAEU	2023	2023	0	EAV!E1859
VN-EAEU	2024	2024	0	EAV!F1859
VN-EAEU	2025	2025	0	EAV!G1859
VN-EAEU	2026	2026	0	EAV!H1859
VN-EAEU	2027	2027	0	EAV!I1859
AHKFTA	2022	2022	0	AKH!D1865
AHKFTA	2023	2023	0	AKH!E1865
AHKFTA	2024	2024	0	AKH!F1865
AHKFTA	2025	2025	0	AKH!G1865
AHKFTA	2026	2026	0	AKH!H1865
AHKFTA	2027	2027	0	AKH!I1865
EVFTA	2022	2022	0	EV-NK!D1822
EVFTA	2023	2023	0	EV-NK!E1822
EVFTA	2024	2024	0	EV-NK!F1822

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1822
EVFTA	2026	2026	0	EV-NK!H1822
EVFTA	2027	2027	0	EV-NK!I1822
UKVFTA	2022	2022	0	UKV!D1824
UKVFTA	2023	2023	0	UKV!E1824
UKVFTA	2024	2024	0	UKV!F1824
UKVFTA	2025	2025	0	UKV!G1824
UKVFTA	2026	2026	0	UKV!H1824
UKVFTA	2027	2027	0	UKV!I1824
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1822
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1822
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1822
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1822
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1822
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1822
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1822
RCEP A	2022	2022	0	RCEPT-A!D1851
RCEP A	2023	2023	0	RCEPT-A!E1851
RCEP A	2024	2024	0	RCEPT-A!F1851
RCEP A	2025	2025	0	RCEPT-A!G1851
RCEP A	2026	2026	0	RCEPT-A!H1851
RCEP A	2027	2027	0	RCEPT-A!I1851
RCEP B	2022	2022	0	B!D1851
RCEP B	2023	2023	0	B!E1851
RCEP B	2024	2024	0	B!F1851
RCEP B	2025	2025	0	B!G1851

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1851
RCEP B	2027	2027	0	B!I1851
RCEP C	2022	2022	0	C!D1851
RCEP C	2023	2023	0	C!E1851
RCEP C	2024	2024	0	C!F1851
RCEP C	2025	2025	0	C!G1851
RCEP C	2026	2026	0	C!H1851
RCEP C	2027	2027	0	C!I1851
RCEP D	2022	2022	0	D!D1851
RCEP D	2023	2023	0	D!E1851
RCEP D	2024	2024	0	D!F1851
RCEP D	2025	2025	0	D!G1851
RCEP D	2026	2026	0	D!H1851
RCEP D	2027	2027	0	D!I1851
RCEP E	2022	2022	0	E!D1853
RCEP E	2023	2023	0	E!E1853
RCEP E	2024	2024	0	E!F1853
RCEP E	2025	2025	0	E!G1853
RCEP E	2026	2026	0	E!H1853
RCEP E	2027	2027	0	E!I1853
RCEP F	2022	2022	0	F!D1851
RCEP F	2023	2023	0	F!E1851
RCEP F	2024	2024	0	F!F1851
RCEP F	2025	2025	0	F!G1851
RCEP F	2026	2026	0	F!H1851
RCEP F	2027	2027	0	F!I1851

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F1721
VIFTA	2025	2025	3.6	VI!G1721
VIFTA	2026	2026	2.9	VI!H1721
VIFTA	2027	2027	2.1	VI!I1721

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1404.90 has 5 lines; 1404.90.92 is distinguished from its siblings by: Empty fruit bunch of oil palm.	1404.90.20 Of a kind used primarily in tanning or dyeing; 1404.90.30 Kapok; 1404.90.91 Palm kernel shells; 1404.90.99 Other	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 1404.90.92. 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 1404.90.92 was checked against BT2026 (cell BT2026!N1844), 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
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.