

CHAPTER 9
COFFEE, TEA, MATÉ AND SPICES

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (Piper cubeba) or other products of heading 12.11.

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.																						
	- Coffee, not roasted:																						
0901.11	- - Not decaffeinated:																						
0901.11.10	- - - Arabica WIB or Robusta OIB	kg	15	22.5	0	0	MM, TH, CN	*	0	LA, MY, PH, TH	0	0	0	4	4	3	5	4	0	3,7	0	10	*,5
0901.11.90	- - - Other	kg	15	22.5	0	0	MM, TH, CN	*	0	LA, MY, PH, TH	0	0	0	4	4	3	5	4	0	3,7	0	10	*,5
0901.12	- - Decaffeinated:																						
0901.12.10	- - - Arabica WIB or Robusta	kg	20	30	0	0	MM, TH,	*	0	LA,	0	0	0	5	4	3	5	4	0	5	0	13,3	10

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	OIB						CN			MY, PH, TH													
0901.12.90	- - - Other	kg	20	30	0	0	MM, TH, CN	*	0	LA, MY, PH, TH	0	0	0	5	4	3	5	4	0	5	0	13,3	10
	- Coffee, roasted:																						
0901.21	- - Not decaffeinated:																						
0901.21.10	- - - Unground	kg	30	45	0	0	TH, CN	*	0	LA, PH, TH	0	0	9	10	8	5	10	7,5	0	7,5	0	20	10
0901.21.20	- - - Ground	kg	30	45	0	0	TH, CN	*	0	LA, PH, TH	0	0	9	10	8	5	10	7,5	0	7,5	0	20	10
0901.22	- - Decaffeinated:																						
0901.22.10	- - - Unground	kg	30	45	0	0	TH	18	0	LA, PH, TH	0	0	9	10	8	5	10	7,5	0	7,5	0	20	10
0901.22.20	- - - Ground	kg	30	45	0	0	TH	18	0	LA, PH, TH	0	0	9	10	8	5	10	7,5	0	7,5	0	20	10
0901.90	- Other:																						
0901.90.10	- - Coffee husks and skins	kg	30	45	0	0	TH	18	0	LA, PH, TH	0	0	9	10	8	5	10	7,5	0	7,5	0	20	*,5
0901.90.20	- - Coffee substitutes containing coffee in any proportion	kg	30	45	0	0	TH	18	0	LA, PH, TH	0	0	9	10	8	5	10	7,5	0	7,5	0	20	10
09.02	Tea, whether or not flavoured.																						
0902.10	- Green tea (not fermented) in immediate packings of a																						

Vietnam Customs Tariff Schedule - 2021

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	content not exceeding 3kg:																						
0902.10.10	- - Leaves	kg	40	60	0	5		*	0	LA, MY, KR, TH	0	0	32.5	40	8	5	10	7,5	0	10	0	26,6	10
0902.10.90	- - Other	kg	40	60	0	5		*	0	LA, MY, KR, TH	0	0	32.5	40	8	5	10	7,5	0	10	0	26,6	10
0902.20	- Other green tea (not fermented):																						
0902.20.10	- - Leaves	kg	40	60	0	0	MM, TH	*	0	LA, MY, KR, TH	0	0	32.5	40	8	5	10	7,5	0	10	0	26,6	*,5
0902.20.90	- - Other	kg	40	60	0	0	MM, TH	*	0	LA, MY, KR, TH	0	0	32.5	40	8	5	10	7,5	0	10	0	26,6	*,5
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:																						
0902.30.10	- - Leaves	kg	40	60	0	0	TH	*	0	LA, TH	0	0	32.5	40	8	5	10	7,5	0	10	0	26,6	10
0902.30.90	- - Other	kg	40	60	0	0	TH	*	0	LA, TH	0	0	32.5	20	8	5	10	7,5	0	10	0	26,6	10
0902.40	- Other black tea (fermented) and other partly fermented tea:																						
0902.40.10	- - Leaves	kg	40	60	0	0	TH	*	0	KH, LA, TH	0	0	32.5	40	8	5	10	7,5	0	10	0	26,6	10
0902.40.90	- - Other	kg	40	60	0	0	TH	*	0	KH, LA, TH	0	0	32.5	20	8	5	10	7,5	0	10	0	26,6	10

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	* Except: Fresh tea, desiccated of heading 0902																						*,5
0903.00.00	Maté (Paraguay tea)	kg	30	45	0	0		*	0		0	0	9	8	6	4	7,5	6	0	7,5	0	20	10
	* Except: Fresh tea, desiccated of heading 0903																						*,5
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum (peppers) or of the genus Pimenta.																						
	- Pepper:																						
0904.11	- - Neither crushed nor ground:																						
0904.11.10	- - - White	kg	20	30	0	0	TH, CN	*	0	KH, TH	0	0	8	6	6	4	0	0	0	5	0	13,3	*,5
0904.11..20	- - - Black	kg	20	30	0	0	TH, CN	*	0	KH, TH	0	0	8	6	6	4	0	0	0	5	0	13,3	*,5
0904.11.90	- - - Other	kg	20	30	0	0	TH, CN	*	0	KH, TH	0	0	8	6	6	4	0	0	0	5	0	13,3	*,5
0904.12	- - Crushed or ground:																						
0904.12.10	- - - White	kg	20	30	0	0	TH, CN	*	0	TH	0	0	8	6	6	4	0	0	0	5	0	13,3	10
0904.12.20	- - - Black	kg	20	30	0	0	TH, CN	*	0	TH	0	0	8	6	6	4	0	0	0	5	0	13,3	10
0904.12.90	- - - Other	kg	20	30	0	0	TH, CN	*	0	TH	0	0	8	6	6	4	7,5	6	0	5	0	13,3	10
	- Chillies, fruits of the genus Capsicum or of the genus Pimenta:																						

Vietnam Customs Tariff Schedule - 2021

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0904.21	- - Dried, neither crushed nor ground:																						
0904.21.10	- - - Chillies (Fruits of the genus Capsicum)	kg	20	30	0	0	LA, MM, PH	12	0	KH, PH, KR	0	0	8	0	6	4	7,5	6	0	5	0	13,3	*,5
0904.21.90	- - - Other	kg	20	30	0	0	PH	12	0	KH, PH, KR	0	0	8	6	6	4	7,5	6	0	5	0	13,3	*,5
0904.22	- - Crushed or ground:																						
0904.22.10	- - - Chillies (Fruits of the genus Capsicum)	kg	20	30	0	0	LA, PH	12	0	KH, PH, KR	0	0	8	6	6	4	7,5	6	0	5	0	13,3	10
0904.22.90	- - - Other	kg	20	30	0	0	PH	12	0	KH, PH, KR	0	0	8	6	6	4	7,5	6	0	5	0	13,3	10
09.05	Vanilla.																						
0905.10.00	- Neither crushed nor ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	13,3	*,5
0905.20.00	- Crushed or ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	13,3	10
	* Except: Roasted, crushed or ground of heading 0905																						10
09.06	Cinnamon and cinnamon-tree flower																						
	- Neither crushed nor ground:																						
0906.11.00	- - Cinnamon (Cinnamomum zeylanicum Blume)	kg	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	5	0	13,3	*,5
0906.19.00	- - Other	kg	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	5	0	13,3	*,5
0906.20.00	- Ground or crushed	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	13,3	10

Vietnam Customs Tariff Schedule - 2021

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
09.07	Cloves (whole fruit, cloves and stems).																						
0907.10.00	- Neither crushed nor ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	13,3	*,5
0907.20.00	- Crushed or ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	13,3	10
	* Except: Roasted, crushed or ground of heading 0907.																						10
09.08	Nutmeg, mace and cardamoms.																						
	- Nutmeg:																						
0908.11.00	- - Neither crushed nor ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	13,3	*,5
0908.12.00	- - Crushed or ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	13,3	10
	- Mace:																						
0908.21.00	- - Neither crushed nor ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	5	0	13,3	*,5
0908.22.00	- - Crushed or ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	5	0	13,3	10
	- Cardamoms:																						
0908.31.00	- - Neither crushed nor ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	13,3	*,5
0908.32.00	- - Crushed or ground	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	13,3	10
	* Except: Roasted, crushed or ground of heading 0908.																						10
09.09	Seeds of anise, badian, fennel, coriander, cumin or																						

Vietnam Customs Tariff Schedule - 2021

HS CODE					Special preferential import duties (Tax %)																		
AHTN	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP		EVFTA	VAT Rates
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	caraway; juniper berries.																						
	- Seeds of coriander:																						
0909.21.00	- - Neither crushed nor ground	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	*,5
0909.22.00	- - Crushed or ground	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	10
	- Seeds of cumin:																						
0909.31.00	- - Neither crushed nor ground	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	*,5
0909.32.00	- - Crushed or ground	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	10
	- Seeds of anise, badian, caraway or fennel; juniper berries:																						
0909.61	- - Neither crushed nor ground:																						
0909.61.10	- - - Of anise	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	*,5
0909.61.20	- - - Of badian	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	*,5
0909.61.30	- - - Of caraway	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	*,5
0909.61.90	- - - Other	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	*,5
0909.62	- - Crushed or ground:																						
0909.62.10	- - - Of anise	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	10
0909.62.20	- - - Of badian	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	10
0909.62.30	- - - Of caraway	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	10
0909.62.90	- - - Other	kg	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	3,7	0	10	10
	* Except: Roasted, crushed or ground of heading 0909.																						10

Vietnam Customs Tariff Schedule - 2021

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.																						
	- Ginger:																						
0910.11.00	- - Neither crushed nor ground	kg	15	22.5	0	0	PH	9	0	PH, KR	0	0	0	5	4	3	5	4	0	3,7	0	10	*,5
0910.12.00	- - Crushed or ground	kg	15	22.5	0	0	PH	9	0	PH, KR	0	0	0	5	4	3	5	4	0	3,7	0	10	10
0910.20.00	- Saffron	kg	15	22.5	0	0		9	0		0	0	0	18	4	3	5	4	0	3,7	0	10	*,5
0910.30.00	- Turmeric (curcuma)	kg	15	22.5	0	0		9	0		0	0	0	5	4	3	0	0	0	3,7	0	10	*,5
	- Other spices:																						
0910.91	- - Mixtures referred to in Note 1(b) to this Chapter:																						
0910.91.10	- - - Curry	kg	15	22.5	0	0		9	0		0	0	0	5	4	3	0	0	0	3,7	0	10	10
0910.91.90	- - - Other	kg	15	22.5	0	0		9	0		0	0	0	5	4	3	5	4	0	3,7	0	10	10
0910.99	- - Other:																						
0910.99.10	- - - Thyme; bay leaves	kg	15	22.5	0	0		9	0		0	0	0	5	4	3	0	0	0	3,7	0	10	*,5
0910.99.90	- - - Other	kg	15	22.5	0	0		9	0		0	0	0	5	4	3	0	0	0	3,7	0	10	*,5
	*Except: Roasted, crushed or ground of heading 0910.																						10