

**Vietnam Customs Tariff Schedule - 2024**

**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	Import duties / Tax (%)																		VAT (%)	
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries included	Tax Rate	Countries included									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
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:																					
0901.11.20	--- Arabica	kg	15	22.5	0	*	1	0	MM, TH, CN	0	LA, MY, PH, TH	0	0	0	0	0	2,5	2,5	0	0	0	*,5
0901.11.30	--- Robusta	kg	15	22.5	0	*	1	0	MM, TH, CN	0	LA, MY, PH, TH	0	0	0	0	0	2,5	2,5	0	0	0	*,5

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0901.11.90	--- Other	kg	15	22.5	0	*	1	0	MM, TH, CN	0	LA, MY, PH, TH	0	0	0	0	0	2,5	2,5	0	0	0	*,5
0901.12	-- Decaffeinated:																					
0901.12.20	--- Arabica or Robusta	kg	20	30	0	*	2	0	MM, TH, CN	0	LA, MY, PH, TH	0	0	0	0	0	3,3	3,3	0	0	0	10
0901.12.90	--- Other	kg	20	30	0	*	2	0	MM, TH, CN	0	LA, MY, PH, TH	0	0	0	0	0	3,3	3,3	0	0	0	10
	- Coffee, roasted:																					
0901.21	-- Not decaffeinated:																					
0901.21.10	--- Unground																					
	--- Ground																					
0901.21.11	---- Arabica	kg	30	45	0	*	0	0	TH, CN	0	LA, PH, TH	0	0	0	0	0	5	5	0	0	0	10
0901.21.12	---- Robusta	kg	30	45	0	*	0	0	TH, CN	0	LA, PH, TH	0	0	0	0	0	5	5	0	0	0	10
0901.21.19	---- Other	kg	30	45	0	*	0	0	TH, CN	0	LA, PH, TH	0	0	0	0	0	5	5	0	0	0	10
0901.21.20	---- Ground	kg	30	45	0	*	0	0	TH, CN	0	LA, PH, TH	0	0	0	0	0	5	5	0	0	0	10
0901.22	-- Decaffeinated:																					
0901.22.10	--- Unground	kg	30	45	0	12	0	0	TH	0	LA, PH, TH	0	0	0	0	0	5	5	0	0	0	10
0901.22.20	--- Ground	kg	30	45	0	12	0	0	TH	0	LA, PH, TH	0	0	0	0	0	5	5	0	0	0	10
0901.90	- Other:																					
0901.90.10	-- Coffee husks and skins	kg	30	45	0	12	0	0	TH	0	LA, PH, TH	0	0	0	0	0	5	5	0	0	0	10
0901.90.20	-- Coffee substitutes containing	kg	30	45	0	12	0	0	TH	0	LA,	0	0	0	0	0	5	5	0	0	0	10

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	coffee in any proportion										PH, TH											
<b>09.02</b>	<b>Tea, whether or not flavoured.</b>																					
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg:																					
0902.10.10	-- Leaves	kg	40	60	0	*	32	5		0	LA, MY, KR, TH	0	0	0	0	30,5	6,6	6,6	0	0	0	10
0902.10.90	-- Other	kg	40	60	0	*	32	5		0	LA, MY, KE, TH	0	0	0	0	30,5	6,6	6,6	0	0	0	10
0902.20	- Other green tea (not fermented):																					
0902.20.10	-- Leaves	kg	40	60	0	*	32	0	MM, TH	0	LA, MY, KR, TH	0	0	0	0	30,5	6,6	6,6	0	0	0	*,5
0902.20.90	-- Other	kg	40	60	0	*	13	0	MM, TH	0	LA, MY, KR	0	0	0	0	30,5	6,6	6,6	0	0	0	*,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	*	32	0	TH	0	LA, TH	0	0	0	0	30,5	6,6	6,6	0	0	0	10
0902.30.90	-- Other	kg	40	60	0	*	13	0	TH	0	LA, TH	0	0	0	0	30,5	6,6	6,6	0	0	0	10
0902.40	- Other black tea (fermented) and other partly fermented tea:																					
0902.40.10	-- Leaves	kg	40	60	0	*	32	0	TH	0	KH, LA, TH	0	0	0	0	30,5	6,6	6,6	0	0	0	10
0902.40.90	-- Other	kg	40	60	0	*	13	0	TH	0	KH, LA, TH	0	0	0	0	30,5	6,6	6,6	0	0	0	*,5
<b>0903.00.00</b>	<b>Maté (Paraguay tea)</b>	kg	30	45	0	*	0	0		0		0	0	0	0	5	5	5	0	0	0	10

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<b>09.04</b>	<b>Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum (peppers) or of the genus Pimenta.</b>																						
	- Pepper:																						
0904.11	-- Neither crushed nor ground:																						
0904.11.10	--- White	kg	20	30	0	*	0	0	TH, CN	0	KH, TH	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5
0904.11..20	--- Black	kg	20	30	0	*	0	0	TH, CN	0	KH, PH, TH	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5
0904.11.90	--- Other	kg	20	30	0	*	0	0	TH, CN	0	KH, TH	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5
0904.12	-- Crushed or ground:																						
0904.12.10	--- White	kg	20	30	0	*	0	0	TH, CN	0	TH	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5
0904.12.20	--- Black	kg	20	30	0	*	0	0	TH, CN	0	TH	0	0	0	0	0	0	3,3	3,3	0	0	0	10
0904.12.90	--- Other	kg	20	30	0	*	0	0	TH, CN	0	TH	0	0	0	0	0	0	3,3	3,3	0	0	0	10
	- Chillies, fruits of the genus Capsicum or of the genus Pimenta:																						
0904.21	-- Dried, neither crushed nor ground:																						
0904.21.10	--- Chillies (Fruits of the genus Capsicum)	kg	20	30	0	8	0	0	LA, MM, PH	0	KH, PH, KR	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5
0904.21.90	--- Other	kg	20	30	0	8	0	0	PH	0	KH, PH, KR	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5
0904.22	-- Crushed or ground:																						
0904.22.10	--- Chillies (Fruits of the genus Capsicum)	kg	20	30	0	8	0	0	LA, PH	0	KH, PH, KR	0	0	0	0	0	0	3,3	3,3	0	0	0	10
0904.22.90	--- Other	kg	20	30	0	8	0	0	PH	0	KH, PH, KR	0	0	0	0	0	0	3,3	3,3	0	0	0	10

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<b>09.05</b>	<b>Vanilla.</b>																					
0905.10.00	- Neither crushed nor ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5	
0905.20.00	- Crushed or ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	10	
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flower</b>																					
	- Neither crushed nor ground:																					
0906.11.00	-- Cinnamon (Cinnamomum zeylanicum Blume)	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5	
0906.19.00	-- Other	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5	
0906.20.00	- Ground or crushed	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	10	
<b>09.07</b>	<b>Cloves (whole fruit, cloves and stems).</b>																					
0907.10.00	- Neither crushed nor ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5	
0907.20.00	- Crushed or ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	10	
<b>09.08</b>	<b>Nutmeg, mace and cardamoms.</b>																					
	- Nutmeg:																					
0908.11.00	-- Neither crushed nor ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5	
0908.12.00	-- Crushed or ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	10	
	- Mace:																					
0908.21.00	-- Neither crushed nor ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5	
0908.22.00	-- Crushed or ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	10	
	- Cardamoms:																					
0908.31.00	-- Neither crushed nor ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	*,5	
0908.32.00	-- Crushed or ground	kg	20	30	0	8	0	0	0	0	0	0	0	0	0	3,3	3,3	0	0	0	10	

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<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>																					
	- Seeds of coriander:																					
0909.21.00	-- Neither crushed nor ground	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5
0909.22.00	-- Crushed or ground	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10
	- Seeds of cumin:																					
0909.31.00	-- Neither crushed nor ground	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5
0909.32.00	-- Crushed or ground	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	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	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5
0909.61.20	--- Of badian	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5
0909.61.30	--- Of caraway	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5
0909.61.90	--- Other	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5
0909.62	-- Crushed or ground:																					
0909.62.10	--- Of anise	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10
0909.62.20	--- Of badian	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10
0909.62.30	--- Of caraway	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10
0909.62.90	--- Other	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10
<b>09.10</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>																					
	- Ginger:																					
0910.11.00	-- Neither crushed nor ground	kg	15	22.5	0	6	0	0	PH	0	PH, KR	0	0	0	0	0	2,5	2,5	0	0	0	*,5
0910.12.00	-- Crushed or ground	kg	15	22.5	0	6	0	0	PH	0	PH, kR	0	0	0	0	0	2,5	2,5	0	0	0	10
0910.20.00	- Saffron	kg	15	22.5	0	6	14	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5
0910.30.00	- Turmeric (curcuma)	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5

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	- Other spices:																						
0910.91	-- Mixtures referred to in Note 1(b) to this Chapter:																						
0910.91.10	--- Curry	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10	
0910.91.90	--- Other	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	10	
0910.99	-- Other:																						
0910.99.10	--- Thyme; bay leaves	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5	
0910.99.90	--- Other	kg	15	22.5	0	6	0	0		0		0	0	0	0	0	2,5	2,5	0	0	0	*,5	