Vietnam Tariff Intelligence

# HS 1207.91.00 detail

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|---|---|
| **HS code** | 1207.91.00 |
| **Description** | Other oil seeds and oleaginous fruits, whether or not broken / - Other: / - - Poppy seeds |
| **Unit** | kg |
| **Generated** | 05/11/2026 15:22:10 |
| **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/12079100/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1687 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1687 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1687 |
| 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 |
|---|---|---|---|---|---|---|---|
| CPTPP | 1,8; M: 2,7 | 1.8% · M: 2.7% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| EVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,6 | 3.6% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 10 | 10% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 10 | 10% | Consolidated BT2026 |  | S | 206/2025/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 |
| AANZFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Not eligible (*) |
| ACFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Not eligible (*) |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| AIFTA | * | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Not eligible (*) |
| AJCEP | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Not eligible (*) |
| AKFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Not eligible (*) |
| ATIGA | * | * not eligible | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex A) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex B) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex C) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex D) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex E) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex F) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| VCFTA | * | * not eligible | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Not eligible (*) |
| VJEPA | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Not eligible (*) |
| VN-EAEU | * | * not eligible | Consolidated BT2026 | 2026 | EAV | 113/2022/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) | | * | AC!E1669 |
| ATIGA | 2022 | 2022 | * | AT!E1670 |
| ATIGA | 2023 | 2023 | * | AT!F1670 |
| ATIGA | 2024 | 2024 | * | AT!G1670 |
| ATIGA | 2025 | 2025 | * | AT!H1670 |
| ATIGA | 2026 | 2026 | * | AT!I1670 |
| ATIGA | 2027 | 2027 | * | AT!J1670 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E1672 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F1672 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G1672 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H1672 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I1672 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J1672 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E1674 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F1674 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G1674 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H1674 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I1674 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J1674 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F1676 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H1672 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F1672 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G1672 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H1672 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I1672 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J1672 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K1672 |
| VKFTA | 2022 | 2022 | 10 | VK!E1670 |
| VKFTA | 2023 | 2023 | 10 | VK!F1670 |
| VKFTA | 2024 | 2024 | 10 | VK!G1670 |
| VKFTA | 2025 | 2025 | 10 | VK!H1670 |
| VKFTA | 2026 | 2026 | 10 | VK!I1670 |
| VKFTA | 2027 | 2027 | 10 | VK!J1670 |
| VCFTA | 2022 | 2022 | * | VC!D1683 |
| VCFTA | 2023 | 2023 | * | VC!E1683 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | * | VC!F1683 |
| VCFTA | 2025 | 2025 | * | VC!G1683 |
| VCFTA | 2026 | 2026 | * | VC!H1683 |
| VCFTA | 2027 | 2027 | * | VC!I1683 |
| VN-EAEU | 2022 | 2022 | * | EAV!D1680 |
| VN-EAEU | 2023 | 2023 | * | EAV!E1680 |
| VN-EAEU | 2024 | 2024 | * | EAV!F1680 |
| VN-EAEU | 2025 | 2025 | * | EAV!G1680 |
| VN-EAEU | 2026 | 2026 | * | EAV!H1680 |
| VN-EAEU | 2027 | 2027 | * | EAV!I1680 |
| AHKFTA | 2022 | 2022 | * | AKH!D1688 |
| AHKFTA | 2023 | 2023 | * | AKH!E1688 |
| AHKFTA | 2024 | 2024 | * | AKH!F1688 |
| AHKFTA | 2025 | 2025 | * | AKH!G1688 |
| AHKFTA | 2026 | 2026 | * | AKH!H1688 |
| AHKFTA | 2027 | 2027 | * | AKH!I1688 |
| EVFTA | 2022 | 2022 | 7,2 | EV-NK!D1671 |
| EVFTA | 2023 | 2023 | 6,3 | EV-NK!E1671 |
| EVFTA | 2024 | 2024 | 5,4 | EV-NK!F1671 |
| EVFTA | 2025 | 2025 | 4,5 | EV-NK!G1671 |
| EVFTA | 2026 | 2026 | 3,6 | EV-NK!H1671 |
| EVFTA | 2027 | 2027 | 2,7 | EV-NK!I1671 |
| UKVFTA | 2022 | 2022 | 7,2 | UKV!D1673 |
| UKVFTA | 2023 | 2023 | 6,3 | UKV!E1673 |
| UKVFTA | 2024 | 2024 | 5,4 | UKV!F1673 |
| UKVFTA | 2025 | 2025 | 4,5 | UKV!G1673 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 3,6 | UKV!H1673 |
| UKVFTA | 2027 | 2027 | 2,7 | UKV!I1673 |
| CPTPP | (I) | 2021 (DERIVED) | 6,3 | CPTPP!D1671 |
| CPTPP | (II) | 2022 (DERIVED) | 5,4 | CPTPP!E1671 |
| CPTPP | (III) | 2023 (DERIVED) | 4,5 | CPTPP!F1671 |
| CPTPP | (IV) | 2024 (DERIVED) | 3,6 | CPTPP!G1671 |
| CPTPP | (V) | 2025 (DERIVED) | 2,7 | CPTPP!H1671 |
| CPTPP | (VI) | 2026 (DERIVED) | 1,8 | CPTPP!I1671 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,9 | CPTPP!J1671 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D1674 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E1674 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F1674 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G1674 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H1674 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I1674 |
| RCEP B | 2022 | 2022 | * | B!D1674 |
| RCEP B | 2023 | 2023 | * | B!E1674 |
| RCEP B | 2024 | 2024 | * | B!F1674 |
| RCEP B | 2025 | 2025 | * | B!G1674 |
| RCEP B | 2026 | 2026 | * | B!H1674 |
| RCEP B | 2027 | 2027 | * | B!I1674 |
| RCEP C | 2022 | 2022 | * | C!D1674 |
| RCEP C | 2023 | 2023 | * | C!E1674 |
| RCEP C | 2024 | 2024 | * | C!F1674 |
| RCEP C | 2025 | 2025 | * | C!G1674 |
| RCEP C | 2026 | 2026 | * | C!H1674 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | * | C!I1674 |
| RCEP D | 2022 | 2022 | * | D!D1674 |
| RCEP D | 2023 | 2023 | * | D!E1674 |
| RCEP D | 2024 | 2024 | * | D!F1674 |
| RCEP D | 2025 | 2025 | * | D!G1674 |
| RCEP D | 2026 | 2026 | * | D!H1674 |
| RCEP D | 2027 | 2027 | * | D!I1674 |
| RCEP E | 2022 | 2022 | * | E!D1676 |
| RCEP E | 2023 | 2023 | * | E!E1676 |
| RCEP E | 2024 | 2024 | * | E!F1676 |
| RCEP E | 2025 | 2025 | * | E!G1676 |
| RCEP E | 2026 | 2026 | * | E!H1676 |
| RCEP E | 2027 | 2027 | * | E!I1676 |
| RCEP F | 2022 | 2022 | * | F!D1674 |
| RCEP F | 2023 | 2023 | * | F!E1674 |
| RCEP F | 2024 | 2024 | * | F!F1674 |
| RCEP F | 2025 | 2025 | * | F!G1674 |
| RCEP F | 2026 | 2026 | * | F!H1674 |
| RCEP F | 2027 | 2027 | * | F!I1674 |
| VIFTA | 2024 | 2024 | * | VI!F1582 |
| VIFTA | 2025 | 2025 | * | VI!G1582 |
| VIFTA | 2026 | 2026 | * | VI!H1582 |
| VIFTA | 2027 | 2027 | * | VI!I1582 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| 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): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm | | | Read the referenced instruments. | Instrument cited in source; validity not verified |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT) | | 17/2023/TT-BNNPTNT | Read the referenced instruments. | Instrument cited in source; validity not verified |
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | Not verified – check required |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Not verified – check required |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VKFTA 10%, VN-LAO 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 |
| HS-005 | BLUE | Chapter 98 equivalent exists | 1207.91.00 corresponds to Chapter 98 code 9805.00.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | Quả và hạt có dầu để làm giống. | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Not verified – check required |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1207.91.00. 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 10% for 1207.91.00 was checked against BT2026 (cell BT2026!N1687), 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 |
| --- |
| HH là mẫu vật thực vật rừng nguy cấp, quý hiếm |
| thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT) |
| 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.