Vietnam Tariff Intelligence

HS 1207.99.90 detail

HS code	1207.99.90
Description	Other oil seeds and oleaginous fruits, whether or not broken / - Other: / - - Other: / - - - Other
Unit	kg
Generated	05/11/2026 19:41:46
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/12079990/

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!K1691
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1691
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1691
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	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
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(-LA)	0% (except LA)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0	0%	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!E1673
ATIGA	2022	2022	0	AT!E1674
ATIGA	2023	2023	0	AT!F1674
ATIGA	2024	2024	0	AT!G1674
ATIGA	2025	2025	0	AT!H1674
ATIGA	2026	2026	0	AT!I1674
ATIGA	2027	2027	0	AT!J1674
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1676
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1676
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1676

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1676
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1676
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1676
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1678
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1678
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1678
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1678
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1678
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1678
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1680
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1676
AIFTA	30/12/2022	2022	0	AI!F1676
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1676
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1676
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1676
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1676
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1676
VKFTA	2022	2022	0	VK!E1674
VKFTA	2023	2023	0	VK!F1674
VKFTA	2024	2024	0	VK!G1674
VKFTA	2025	2025	0	VK!H1674
VKFTA	2026	2026	0	VK!I1674
VKFTA	2027	2027	0	VK!J1674
VCFTA	2022	2022	2	VC!D1687
VCFTA	2023	2023	1	VC!E1687
VCFTA	2024	2024	0	VC!F1687

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1687
VCFTA	2026	2026	0	VC!H1687
VCFTA	2027	2027	0	VC!I1687
VN-EAEU	2022	2022	0	EAV!D1684
VN-EAEU	2023	2023	0	EAV!E1684
VN-EAEU	2024	2024	0	EAV!F1684
VN-EAEU	2025	2025	0	EAV!G1684
VN-EAEU	2026	2026	0	EAV!H1684
VN-EAEU	2027	2027	0	EAV!I1684
AHKFTA	2022	2022	0	AKH!D1692
AHKFTA	2023	2023	0	AKH!E1692
AHKFTA	2024	2024	0	AKH!F1692
AHKFTA	2025	2025	0	AKH!G1692
AHKFTA	2026	2026	0	AKH!H1692
AHKFTA	2027	2027	0	AKH!I1692
EVFTA	2022	2022	2,5	EV-NK!D1675
EVFTA	2023	2023	0	EV-NK!E1675
EVFTA	2024	2024	0	EV-NK!F1675
EVFTA	2025	2025	0	EV-NK!G1675
EVFTA	2026	2026	0	EV-NK!H1675
EVFTA	2027	2027	0	EV-NK!I1675
UKVFTA	2022	2022	2,5	UKV!D1677
UKVFTA	2023	2023	0	UKV!E1677
UKVFTA	2024	2024	0	UKV!F1677
UKVFTA	2025	2025	0	UKV!G1677
UKVFTA	2026	2026	0	UKV!H1677

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1677
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1675
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1675
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1675
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1675
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1675
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1675
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1675
RCEP A	2022	2022	0	RCEPT-A!D1678
RCEP A	2023	2023	0	RCEPT-A!E1678
RCEP A	2024	2024	0	RCEPT-A!F1678
RCEP A	2025	2025	0	RCEPT-A!G1678
RCEP A	2026	2026	0	RCEPT-A!H1678
RCEP A	2027	2027	0	RCEPT-A!I1678
RCEP B	2022	2022	0	B!D1678
RCEP B	2023	2023	0	B!E1678
RCEP B	2024	2024	0	B!F1678
RCEP B	2025	2025	0	B!G1678
RCEP B	2026	2026	0	B!H1678
RCEP B	2027	2027	0	B!I1678
RCEP C	2022	2022	0	C!D1678
RCEP C	2023	2023	0	C!E1678
RCEP C	2024	2024	0	C!F1678
RCEP C	2025	2025	0	C!G1678
RCEP C	2026	2026	0	C!H1678
RCEP C	2027	2027	0	C!I1678

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1678
RCEP D	2023	2023	0	D!E1678
RCEP D	2024	2024	0	D!F1678
RCEP D	2025	2025	0	D!G1678
RCEP D	2026	2026	0	D!H1678
RCEP D	2027	2027	0	D!I1678
RCEP E	2022	2022	0	E!D1680
RCEP E	2023	2023	0	E!E1680
RCEP E	2024	2024	0	E!F1680
RCEP E	2025	2025	0	E!G1680
RCEP E	2026	2026	0	E!H1680
RCEP E	2027	2027	0	E!I1680
RCEP F	2022	2022	0	F!D1678
RCEP F	2023	2023	0	F!E1678
RCEP F	2024	2024	0	F!F1678
RCEP F	2025	2025	0	F!G1678
RCEP F	2026	2026	0	F!H1678
RCEP F	2027	2027	0	F!I1678
VIFTA	2024	2024	6.7	VI!F1586
VIFTA	2025	2025	3.3	VI!G1586
VIFTA	2026	2026	0	VI!H1586
VIFTA	2027	2027	0	VI!I1586

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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 1207.99 has 3 lines; 1207.99.90 is distinguished from its siblings by: Other.	1207.99.40 Illipe seeds (Illipe nuts); 1207.99.50 Fresh fruit bunch of oil palm	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
HS-005	BLUE	Chapter 98 equivalent exists	1207.99.90 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 1207.99.90. 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 1207.99.90 was checked against BT2026 (cell BT2026!N1691), 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)
Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)

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.