Vietnam Tariff Intelligence

HS 1209.99.90 detail

HS code	1209.99.90
Description	Seeds, fruit and spores, of a kind used for sowing / - Other: / - - Other: / - - - Other
Unit	kg
Generated	01/11/2026 21:07:04
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/12099990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1714
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N1714
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1714
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	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!E1698
ATIGA	2022	2022	0	AT!E1699

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1699
ATIGA	2024	2024	0	AT!G1699
ATIGA	2025	2025	0	AT!H1699
ATIGA	2026	2026	0	AT!I1699
ATIGA	2027	2027	0	AT!J1699
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1701
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1701
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1701
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1701
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1701
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1701
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1703
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1703
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1703
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1703
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1703
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1703
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1705
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1701
AIFTA	30/12/2022	2022	0	AI!F1701
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1701
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1701
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1701
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1701
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1701
VKFTA	2022	2022	0	VK!E1699

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1699
VKFTA	2024	2024	0	VK!G1699
VKFTA	2025	2025	0	VK!H1699
VKFTA	2026	2026	0	VK!I1699
VKFTA	2027	2027	0	VK!J1699
VCFTA	2022	2022	0	VC!D1712
VCFTA	2023	2023	0	VC!E1712
VCFTA	2024	2024	0	VC!F1712
VCFTA	2025	2025	0	VC!G1712
VCFTA	2026	2026	0	VC!H1712
VCFTA	2027	2027	0	VC!I1712
VN-EAEU	2022	2022	0	EAV!D1709
VN-EAEU	2023	2023	0	EAV!E1709
VN-EAEU	2024	2024	0	EAV!F1709
VN-EAEU	2025	2025	0	EAV!G1709
VN-EAEU	2026	2026	0	EAV!H1709
VN-EAEU	2027	2027	0	EAV!I1709
AHKFTA	2022	2022	0	AKH!D1717
AHKFTA	2023	2023	0	AKH!E1717
AHKFTA	2024	2024	0	AKH!F1717
AHKFTA	2025	2025	0	AKH!G1717
AHKFTA	2026	2026	0	AKH!H1717
AHKFTA	2027	2027	0	AKH!I1717
EVFTA	2022	2022	0	EV-NK!D1700
EVFTA	2023	2023	0	EV-NK!E1700
EVFTA	2024	2024	0	EV-NK!F1700

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1700
EVFTA	2026	2026	0	EV-NK!H1700
EVFTA	2027	2027	0	EV-NK!I1700
UKVFTA	2022	2022	0	UKV!D1702
UKVFTA	2023	2023	0	UKV!E1702
UKVFTA	2024	2024	0	UKV!F1702
UKVFTA	2025	2025	0	UKV!G1702
UKVFTA	2026	2026	0	UKV!H1702
UKVFTA	2027	2027	0	UKV!I1702
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1700
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1700
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1700
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1700
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1700
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1700
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1700
RCEP A	2022	2022	0	RCEPT-A!D1703
RCEP A	2023	2023	0	RCEPT-A!E1703
RCEP A	2024	2024	0	RCEPT-A!F1703
RCEP A	2025	2025	0	RCEPT-A!G1703
RCEP A	2026	2026	0	RCEPT-A!H1703
RCEP A	2027	2027	0	RCEPT-A!I1703
RCEP B	2022	2022	0	B!D1703
RCEP B	2023	2023	0	B!E1703
RCEP B	2024	2024	0	B!F1703
RCEP B	2025	2025	0	B!G1703

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1703
RCEP B	2027	2027	0	B!I1703
RCEP C	2022	2022	0	C!D1703
RCEP C	2023	2023	0	C!E1703
RCEP C	2024	2024	0	C!F1703
RCEP C	2025	2025	0	C!G1703
RCEP C	2026	2026	0	C!H1703
RCEP C	2027	2027	0	C!I1703
RCEP D	2022	2022	0	D!D1703
RCEP D	2023	2023	0	D!E1703
RCEP D	2024	2024	0	D!F1703
RCEP D	2025	2025	0	D!G1703
RCEP D	2026	2026	0	D!H1703
RCEP D	2027	2027	0	D!I1703
RCEP E	2022	2022	0	E!D1705
RCEP E	2023	2023	0	E!E1705
RCEP E	2024	2024	0	E!F1705
RCEP E	2025	2025	0	E!G1705
RCEP E	2026	2026	0	E!H1705
RCEP E	2027	2027	0	E!I1705
RCEP F	2022	2022	0	F!D1703
RCEP F	2023	2023	0	F!E1703
RCEP F	2024	2024	0	F!F1703
RCEP F	2025	2025	0	F!G1703
RCEP F	2026	2026	0	F!H1703
RCEP F	2027	2027	0	F!I1703

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F1609
VIFTA	2025	2025	0	VI!G1609
VIFTA	2026	2026	0	VI!H1609
VIFTA	2027	2027	0	VI!I1609

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
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 1209.99 has 3 lines; 1209.99.90 is distinguished from its siblings by: Other.	1209.99.20 Rubber tree seeds; 1209.99.30 Kenaf seeds	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 "*/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 1209.99.90. 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 0% for 1209.99.90 was checked against BT2026 (cell BT2026!N1714), 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)
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.