Vietnam Tariff Intelligence

HS 1207.10.90 detail

HS code	1207.10.90
Description	Other oil seeds and oleaginous fruits, whether or not broken / - Palm nuts and kernels: / - - Other
Unit	kg
Generated	07/11/2026 13:31:16
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://vietnamtariff.com/hs-code/12071090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1675
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1675
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1675
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	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
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(-PH)	0% (except PH)	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	2.9	2.9%	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!E1657
ATIGA	2022	2022	0	AT!E1658
ATIGA	2023	2023	0	AT!F1658
ATIGA	2024	2024	0	AT!G1658
ATIGA	2025	2025	0	AT!H1658
ATIGA	2026	2026	0	AT!I1658
ATIGA	2027	2027	0	AT!J1658
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1660
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1660
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1660

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1660
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1660
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1660
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1662
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1662
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1662
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1662
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1662
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1662
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1664
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1660
AIFTA	30/12/2022	2022	0	AI!F1660
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1660
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1660
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1660
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1660
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1660
VKFTA	2022	2022	0	VK!E1658
VKFTA	2023	2023	0	VK!F1658
VKFTA	2024	2024	0	VK!G1658
VKFTA	2025	2025	0	VK!H1658
VKFTA	2026	2026	0	VK!I1658
VKFTA	2027	2027	0	VK!J1658
VCFTA	2022	2022	0	VC!D1671
VCFTA	2023	2023	0	VC!E1671
VCFTA	2024	2024	0	VC!F1671

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1671
VCFTA	2026	2026	0	VC!H1671
VCFTA	2027	2027	0	VC!I1671
VN-EAEU	2022	2022	0	EAV!D1668
VN-EAEU	2023	2023	0	EAV!E1668
VN-EAEU	2024	2024	0	EAV!F1668
VN-EAEU	2025	2025	0	EAV!G1668
VN-EAEU	2026	2026	0	EAV!H1668
VN-EAEU	2027	2027	0	EAV!I1668
AHKFTA	2022	2022	0	AKH!D1676
AHKFTA	2023	2023	0	AKH!E1676
AHKFTA	2024	2024	0	AKH!F1676
AHKFTA	2025	2025	0	AKH!G1676
AHKFTA	2026	2026	0	AKH!H1676
AHKFTA	2027	2027	0	AKH!I1676
EVFTA	2022	2022	1,2	EV-NK!D1659
EVFTA	2023	2023	0	EV-NK!E1659
EVFTA	2024	2024	0	EV-NK!F1659
EVFTA	2025	2025	0	EV-NK!G1659
EVFTA	2026	2026	0	EV-NK!H1659
EVFTA	2027	2027	0	EV-NK!I1659
UKVFTA	2022	2022	1,2	UKV!D1661
UKVFTA	2023	2023	0	UKV!E1661
UKVFTA	2024	2024	0	UKV!F1661
UKVFTA	2025	2025	0	UKV!G1661
UKVFTA	2026	2026	0	UKV!H1661

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1661
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1659
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1659
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1659
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1659
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1659
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1659
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1659
RCEP A	2022	2022	0	RCEPT-A!D1662
RCEP A	2023	2023	0	RCEPT-A!E1662
RCEP A	2024	2024	0	RCEPT-A!F1662
RCEP A	2025	2025	0	RCEPT-A!G1662
RCEP A	2026	2026	0	RCEPT-A!H1662
RCEP A	2027	2027	0	RCEPT-A!I1662
RCEP B	2022	2022	0	B!D1662
RCEP B	2023	2023	0	B!E1662
RCEP B	2024	2024	0	B!F1662
RCEP B	2025	2025	0	B!G1662
RCEP B	2026	2026	0	B!H1662
RCEP B	2027	2027	0	B!I1662
RCEP C	2022	2022	0	C!D1662
RCEP C	2023	2023	0	C!E1662
RCEP C	2024	2024	0	C!F1662
RCEP C	2025	2025	0	C!G1662
RCEP C	2026	2026	0	C!H1662
RCEP C	2027	2027	0	C!I1662

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1662
RCEP D	2023	2023	0	D!E1662
RCEP D	2024	2024	0	D!F1662
RCEP D	2025	2025	0	D!G1662
RCEP D	2026	2026	0	D!H1662
RCEP D	2027	2027	0	D!I1662
RCEP E	2022	2022	0	E!D1664
RCEP E	2023	2023	0	E!E1664
RCEP E	2024	2024	0	E!F1664
RCEP E	2025	2025	0	E!G1664
RCEP E	2026	2026	0	E!H1664
RCEP E	2027	2027	0	E!I1664
RCEP F	2022	2022	0	F!D1662
RCEP F	2023	2023	0	F!E1662
RCEP F	2024	2024	0	F!F1662
RCEP F	2025	2025	0	F!G1662
RCEP F	2026	2026	0	F!H1662
RCEP F	2027	2027	0	F!I1662
VIFTA	2024	2024	4.3	VI!F1570
VIFTA	2025	2025	3.6	VI!G1570
VIFTA	2026	2026	2.9	VI!H1570
VIFTA	2027	2027	2.1	VI!I1570

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1207.10 has 3 lines; 1207.10.90 is distinguished from its siblings by: Other.	1207.10.10 Palm nuts suitable for sowing/planting; 1207.10.30 Kernels	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1207.10.90. 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 5% for 1207.10.90 was checked against BT2026 (cell BT2026!N1675), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

Item policy
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)

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.