Vietnam Tariff Intelligence

HS 1207.40.10 detail

HS code	1207.40.10
Description	Other oil seeds and oleaginous fruits, whether or not broken / - Sesamum seeds: / - - Edible
Unit	kg
Generated	01/11/2026 01:58:54
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/12074010/

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!K1681
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1681
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1681
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KR)	0% (except KR)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E1663
ATIGA	2022	2022	0	AT!E1664
ATIGA	2023	2023	0	AT!F1664
ATIGA	2024	2024	0	AT!G1664
ATIGA	2025	2025	0	AT!H1664
ATIGA	2026	2026	0	AT!I1664
ATIGA	2027	2027	0	AT!J1664
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1666
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1666
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1666

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1666
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1666
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1666
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1668
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1668
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1668
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1668
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1668
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1668
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1670
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1666
AIFTA	30/12/2022	2022	5	AI!F1666
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G1666
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H1666
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I1666
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J1666
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K1666
VKFTA	2022	2022	0	VK!E1664
VKFTA	2023	2023	0	VK!F1664
VKFTA	2024	2024	0	VK!G1664
VKFTA	2025	2025	0	VK!H1664
VKFTA	2026	2026	0	VK!I1664
VKFTA	2027	2027	0	VK!J1664
VCFTA	2022	2022	0	VC!D1677
VCFTA	2023	2023	0	VC!E1677
VCFTA	2024	2024	0	VC!F1677

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1677
VCFTA	2026	2026	0	VC!H1677
VCFTA	2027	2027	0	VC!I1677
VN-EAEU	2022	2022	0	EAV!D1674
VN-EAEU	2023	2023	0	EAV!E1674
VN-EAEU	2024	2024	0	EAV!F1674
VN-EAEU	2025	2025	0	EAV!G1674
VN-EAEU	2026	2026	0	EAV!H1674
VN-EAEU	2027	2027	0	EAV!I1674
AHKFTA	2022	2022	3	AKH!D1682
AHKFTA	2023	2023	2	AKH!E1682
AHKFTA	2024	2024	2	AKH!F1682
AHKFTA	2025	2025	1	AKH!G1682
AHKFTA	2026	2026	1	AKH!H1682
AHKFTA	2027	2027	0	AKH!I1682
EVFTA	2022	2022	1,2	EV-NK!D1665
EVFTA	2023	2023	0	EV-NK!E1665
EVFTA	2024	2024	0	EV-NK!F1665
EVFTA	2025	2025	0	EV-NK!G1665
EVFTA	2026	2026	0	EV-NK!H1665
EVFTA	2027	2027	0	EV-NK!I1665
UKVFTA	2022	2022	1,2	UKV!D1667
UKVFTA	2023	2023	0	UKV!E1667
UKVFTA	2024	2024	0	UKV!F1667
UKVFTA	2025	2025	0	UKV!G1667
UKVFTA	2026	2026	0	UKV!H1667

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1667
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1665
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1665
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1665
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1665
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1665
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1665
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1665
RCEP A	2022	2022	0	RCEPT-A!D1668
RCEP A	2023	2023	0	RCEPT-A!E1668
RCEP A	2024	2024	0	RCEPT-A!F1668
RCEP A	2025	2025	0	RCEPT-A!G1668
RCEP A	2026	2026	0	RCEPT-A!H1668
RCEP A	2027	2027	0	RCEPT-A!I1668
RCEP B	2022	2022	0	B!D1668
RCEP B	2023	2023	0	B!E1668
RCEP B	2024	2024	0	B!F1668
RCEP B	2025	2025	0	B!G1668
RCEP B	2026	2026	0	B!H1668
RCEP B	2027	2027	0	B!I1668
RCEP C	2022	2022	0	C!D1668
RCEP C	2023	2023	0	C!E1668
RCEP C	2024	2024	0	C!F1668
RCEP C	2025	2025	0	C!G1668
RCEP C	2026	2026	0	C!H1668
RCEP C	2027	2027	0	C!I1668

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1668
RCEP D	2023	2023	0	D!E1668
RCEP D	2024	2024	0	D!F1668
RCEP D	2025	2025	0	D!G1668
RCEP D	2026	2026	0	D!H1668
RCEP D	2027	2027	0	D!I1668
RCEP E	2022	2022	0	E!D1670
RCEP E	2023	2023	0	E!E1670
RCEP E	2024	2024	0	E!F1670
RCEP E	2025	2025	0	E!G1670
RCEP E	2026	2026	0	E!H1670
RCEP E	2027	2027	0	E!I1670
RCEP F	2022	2022	0	F!D1668
RCEP F	2023	2023	0	F!E1668
RCEP F	2024	2024	0	F!F1668
RCEP F	2025	2025	0	F!G1668
RCEP F	2026	2026	0	F!H1668
RCEP F	2027	2027	0	F!I1668
VIFTA	2024	2024	3.3	VI!F1576
VIFTA	2025	2025	1.7	VI!G1576
VIFTA	2026	2026	0	VI!H1576
VIFTA	2027	2027	0	VI!I1576

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-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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1207.40 has 2 lines; 1207.40.10 is distinguished from its siblings by: Edible.	1207.40.90 Other	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 1207.40.10. 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 1207.40.10 was checked against BT2026 (cell BT2026!N1681), 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)
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.