Vietnam Tariff Intelligence

HS 1207.99.40 detail

HS code	1207.99.40
Description	Other oil seeds and oleaginous fruits, whether or not broken / - Other: / - - Other: / - - - Illipe seeds (Illipe nuts)
Unit	kg
Generated	04/11/2026 00:48:45
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/12079940/

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!K1689
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1689
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1689
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!E1671
ATIGA	2022	2022	0	AT!E1672
ATIGA	2023	2023	0	AT!F1672
ATIGA	2024	2024	0	AT!G1672
ATIGA	2025	2025	0	AT!H1672
ATIGA	2026	2026	0	AT!I1672
ATIGA	2027	2027	0	AT!J1672
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1674
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1674
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1674

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1674
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1674
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1674
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1676
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1676
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1676
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1676
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1676
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1676
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1678
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1674
AIFTA	30/12/2022	2022	0	AI!F1674
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1674
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1674
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1674
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1674
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1674
VKFTA	2022	2022	0	VK!E1672
VKFTA	2023	2023	0	VK!F1672
VKFTA	2024	2024	0	VK!G1672
VKFTA	2025	2025	0	VK!H1672
VKFTA	2026	2026	0	VK!I1672
VKFTA	2027	2027	0	VK!J1672
VCFTA	2022	2022	2	VC!D1685
VCFTA	2023	2023	1	VC!E1685
VCFTA	2024	2024	0	VC!F1685

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1685
VCFTA	2026	2026	0	VC!H1685
VCFTA	2027	2027	0	VC!I1685
VN-EAEU	2022	2022	0	EAV!D1682
VN-EAEU	2023	2023	0	EAV!E1682
VN-EAEU	2024	2024	0	EAV!F1682
VN-EAEU	2025	2025	0	EAV!G1682
VN-EAEU	2026	2026	0	EAV!H1682
VN-EAEU	2027	2027	0	EAV!I1682
AHKFTA	2022	2022	0	AKH!D1690
AHKFTA	2023	2023	0	AKH!E1690
AHKFTA	2024	2024	0	AKH!F1690
AHKFTA	2025	2025	0	AKH!G1690
AHKFTA	2026	2026	0	AKH!H1690
AHKFTA	2027	2027	0	AKH!I1690
EVFTA	2022	2022	2,5	EV-NK!D1673
EVFTA	2023	2023	0	EV-NK!E1673
EVFTA	2024	2024	0	EV-NK!F1673
EVFTA	2025	2025	0	EV-NK!G1673
EVFTA	2026	2026	0	EV-NK!H1673
EVFTA	2027	2027	0	EV-NK!I1673
UKVFTA	2022	2022	2,5	UKV!D1675
UKVFTA	2023	2023	0	UKV!E1675
UKVFTA	2024	2024	0	UKV!F1675
UKVFTA	2025	2025	0	UKV!G1675
UKVFTA	2026	2026	0	UKV!H1675

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1675
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1673
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1673
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1673
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1673
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1673
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1673
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1673
RCEP A	2022	2022	0	RCEPT-A!D1676
RCEP A	2023	2023	0	RCEPT-A!E1676
RCEP A	2024	2024	0	RCEPT-A!F1676
RCEP A	2025	2025	0	RCEPT-A!G1676
RCEP A	2026	2026	0	RCEPT-A!H1676
RCEP A	2027	2027	0	RCEPT-A!I1676
RCEP B	2022	2022	0	B!D1676
RCEP B	2023	2023	0	B!E1676
RCEP B	2024	2024	0	B!F1676
RCEP B	2025	2025	0	B!G1676
RCEP B	2026	2026	0	B!H1676
RCEP B	2027	2027	0	B!I1676
RCEP C	2022	2022	0	C!D1676
RCEP C	2023	2023	0	C!E1676
RCEP C	2024	2024	0	C!F1676
RCEP C	2025	2025	0	C!G1676
RCEP C	2026	2026	0	C!H1676
RCEP C	2027	2027	0	C!I1676

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1676
RCEP D	2023	2023	0	D!E1676
RCEP D	2024	2024	0	D!F1676
RCEP D	2025	2025	0	D!G1676
RCEP D	2026	2026	0	D!H1676
RCEP D	2027	2027	0	D!I1676
RCEP E	2022	2022	0	E!D1678
RCEP E	2023	2023	0	E!E1678
RCEP E	2024	2024	0	E!F1678
RCEP E	2025	2025	0	E!G1678
RCEP E	2026	2026	0	E!H1678
RCEP E	2027	2027	0	E!I1678
RCEP F	2022	2022	0	F!D1676
RCEP F	2023	2023	0	F!E1676
RCEP F	2024	2024	0	F!F1676
RCEP F	2025	2025	0	F!G1676
RCEP F	2026	2026	0	F!H1676
RCEP F	2027	2027	0	F!I1676
VIFTA	2024	2024	6.7	VI!F1584
VIFTA	2025	2025	3.3	VI!G1584
VIFTA	2026	2026	0	VI!H1584
VIFTA	2027	2027	0	VI!I1584

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1207.99 has 3 lines; 1207.99.40 is distinguished from its siblings by: Illipe seeds (Illipe nuts).	1207.99.50 Fresh fruit bunch of oil palm; 1207.99.90 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
HS-005	BLUE	Chapter 98 equivalent exists	1207.99.40 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 1207.99.40. 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 1207.99.40 was checked against BT2026 (cell BT2026!N1689), 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)

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.