Vietnam Tariff Intelligence

HS 1208.90.00 detail

HS code	1208.90.00
Description	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard / - Other
Unit	kg
Generated	05/11/2026 12:59:58
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/12089000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1694
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N1694
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1694
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E1677
ATIGA	2022	2022	0	AT!E1678

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1678
ATIGA	2024	2024	0	AT!G1678
ATIGA	2025	2025	0	AT!H1678
ATIGA	2026	2026	0	AT!I1678
ATIGA	2027	2027	0	AT!J1678
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1680
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1680
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1680
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1680
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1680
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1680
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1682
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1682
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1682
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1682
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1682
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1682
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1684
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1680
AIFTA	30/12/2022	2022	0	AI!F1680
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1680
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1680
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1680
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1680
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1680
VKFTA	2022	2022	0	VK!E1678

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1678
VKFTA	2024	2024	0	VK!G1678
VKFTA	2025	2025	0	VK!H1678
VKFTA	2026	2026	0	VK!I1678
VKFTA	2027	2027	0	VK!J1678
VCFTA	2022	2022	9	VC!D1691
VCFTA	2023	2023	7	VC!E1691
VCFTA	2024	2024	6	VC!F1691
VCFTA	2025	2025	4	VC!G1691
VCFTA	2026	2026	2	VC!H1691
VCFTA	2027	2027	0	VC!I1691
VN-EAEU	2022	2022	6,8	EAV!D1688
VN-EAEU	2023	2023	4,5	EAV!E1688
VN-EAEU	2024	2024	2,3	EAV!F1688
VN-EAEU	2025	2025	0	EAV!G1688
VN-EAEU	2026	2026	0	EAV!H1688
VN-EAEU	2027	2027	0	EAV!I1688
AHKFTA	2022	2022	15	AKH!D1696
AHKFTA	2023	2023	10	AKH!E1696
AHKFTA	2024	2024	10	AKH!F1696
AHKFTA	2025	2025	5	AKH!G1696
AHKFTA	2026	2026	5	AKH!H1696
AHKFTA	2027	2027	0	AKH!I1696
EVFTA	2022	2022	6,2	EV-NK!D1679
EVFTA	2023	2023	0	EV-NK!E1679
EVFTA	2024	2024	0	EV-NK!F1679

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1679
EVFTA	2026	2026	0	EV-NK!H1679
EVFTA	2027	2027	0	EV-NK!I1679
UKVFTA	2022	2022	6,2	UKV!D1681
UKVFTA	2023	2023	0	UKV!E1681
UKVFTA	2024	2024	0	UKV!F1681
UKVFTA	2025	2025	0	UKV!G1681
UKVFTA	2026	2026	0	UKV!H1681
UKVFTA	2027	2027	0	UKV!I1681
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1679
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1679
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1679
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1679
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1679
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1679
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1679
RCEP A	2022	2022	22,5	RCEPT-A!D1682
RCEP A	2023	2023	20	RCEPT-A!E1682
RCEP A	2024	2024	17,5	RCEPT-A!F1682
RCEP A	2025	2025	15	RCEPT-A!G1682
RCEP A	2026	2026	12,5	RCEPT-A!H1682
RCEP A	2027	2027	10	RCEPT-A!I1682
RCEP B	2022	2022	22,5	B!D1682
RCEP B	2023	2023	20	B!E1682
RCEP B	2024	2024	17,5	B!F1682
RCEP B	2025	2025	15	B!G1682

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	12,5	B!H1682
RCEP B	2027	2027	10	B!I1682
RCEP C	2022	2022	22,5	C!D1682
RCEP C	2023	2023	20	C!E1682
RCEP C	2024	2024	17,5	C!F1682
RCEP C	2025	2025	15	C!G1682
RCEP C	2026	2026	12,5	C!H1682
RCEP C	2027	2027	10	C!I1682
RCEP D	2022	2022	22,7	D!D1682
RCEP D	2023	2023	20,5	D!E1682
RCEP D	2024	2024	18,2	D!F1682
RCEP D	2025	2025	15,9	D!G1682
RCEP D	2026	2026	13,6	D!H1682
RCEP D	2027	2027	11,4	D!I1682
RCEP E	2022	2022	22,5	E!D1684
RCEP E	2023	2023	20	E!E1684
RCEP E	2024	2024	17,5	E!F1684
RCEP E	2025	2025	15	E!G1684
RCEP E	2026	2026	12,5	E!H1684
RCEP E	2027	2027	10	E!I1684
RCEP F	2022	2022	22,5	F!D1682
RCEP F	2023	2023	20	F!E1682
RCEP F	2024	2024	17,5	F!F1682
RCEP F	2025	2025	15	F!G1682
RCEP F	2026	2026	12,5	F!H1682
RCEP F	2027	2027	10	F!I1682

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	21.4	VI!F1589
VIFTA	2025	2025	17.9	VI!G1589
VIFTA	2026	2026	14.3	VI!H1589
VIFTA	2027	2027	10.7	VI!I1589

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
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 1208.90.00. 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 25% for 1208.90.00 was checked against BT2026 (cell BT2026!N1694), 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.