Vietnam Tariff Intelligence

HS 1209.91.90 detail

HS code	1209.91.90
Description	Seeds, fruit and spores, of a kind used for sowing / - Other: / - - Vegetable seeds: / - - - Other
Unit	kg
Generated	04/11/2026 21:04:51
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/12099190/

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!K1710
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N1710
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1710
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!E1694
ATIGA	2022	2022	0	AT!E1695

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1695
ATIGA	2024	2024	0	AT!G1695
ATIGA	2025	2025	0	AT!H1695
ATIGA	2026	2026	0	AT!I1695
ATIGA	2027	2027	0	AT!J1695
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1697
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1697
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1697
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1697
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1697
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1697
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1699
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1699
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1699
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1699
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1699
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1699
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1701
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1697
AIFTA	30/12/2022	2022	0	AI!F1697
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1697
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1697
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1697
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1697
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1697
VKFTA	2022	2022	0	VK!E1695

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1695
VKFTA	2024	2024	0	VK!G1695
VKFTA	2025	2025	0	VK!H1695
VKFTA	2026	2026	0	VK!I1695
VKFTA	2027	2027	0	VK!J1695
VCFTA	2022	2022	0	VC!D1708
VCFTA	2023	2023	0	VC!E1708
VCFTA	2024	2024	0	VC!F1708
VCFTA	2025	2025	0	VC!G1708
VCFTA	2026	2026	0	VC!H1708
VCFTA	2027	2027	0	VC!I1708
VN-EAEU	2022	2022	0	EAV!D1705
VN-EAEU	2023	2023	0	EAV!E1705
VN-EAEU	2024	2024	0	EAV!F1705
VN-EAEU	2025	2025	0	EAV!G1705
VN-EAEU	2026	2026	0	EAV!H1705
VN-EAEU	2027	2027	0	EAV!I1705
AHKFTA	2022	2022	0	AKH!D1713
AHKFTA	2023	2023	0	AKH!E1713
AHKFTA	2024	2024	0	AKH!F1713
AHKFTA	2025	2025	0	AKH!G1713
AHKFTA	2026	2026	0	AKH!H1713
AHKFTA	2027	2027	0	AKH!I1713
EVFTA	2022	2022	0	EV-NK!D1696
EVFTA	2023	2023	0	EV-NK!E1696
EVFTA	2024	2024	0	EV-NK!F1696

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1696
EVFTA	2026	2026	0	EV-NK!H1696
EVFTA	2027	2027	0	EV-NK!I1696
UKVFTA	2022	2022	0	UKV!D1698
UKVFTA	2023	2023	0	UKV!E1698
UKVFTA	2024	2024	0	UKV!F1698
UKVFTA	2025	2025	0	UKV!G1698
UKVFTA	2026	2026	0	UKV!H1698
UKVFTA	2027	2027	0	UKV!I1698
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1696
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1696
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1696
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1696
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1696
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1696
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1696
RCEP A	2022	2022	0	RCEPT-A!D1699
RCEP A	2023	2023	0	RCEPT-A!E1699
RCEP A	2024	2024	0	RCEPT-A!F1699
RCEP A	2025	2025	0	RCEPT-A!G1699
RCEP A	2026	2026	0	RCEPT-A!H1699
RCEP A	2027	2027	0	RCEPT-A!I1699
RCEP B	2022	2022	0	B!D1699
RCEP B	2023	2023	0	B!E1699
RCEP B	2024	2024	0	B!F1699
RCEP B	2025	2025	0	B!G1699

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1699
RCEP B	2027	2027	0	B!I1699
RCEP C	2022	2022	0	C!D1699
RCEP C	2023	2023	0	C!E1699
RCEP C	2024	2024	0	C!F1699
RCEP C	2025	2025	0	C!G1699
RCEP C	2026	2026	0	C!H1699
RCEP C	2027	2027	0	C!I1699
RCEP D	2022	2022	0	D!D1699
RCEP D	2023	2023	0	D!E1699
RCEP D	2024	2024	0	D!F1699
RCEP D	2025	2025	0	D!G1699
RCEP D	2026	2026	0	D!H1699
RCEP D	2027	2027	0	D!I1699
RCEP E	2022	2022	0	E!D1701
RCEP E	2023	2023	0	E!E1701
RCEP E	2024	2024	0	E!F1701
RCEP E	2025	2025	0	E!G1701
RCEP E	2026	2026	0	E!H1701
RCEP E	2027	2027	0	E!I1701
RCEP F	2022	2022	0	F!D1699
RCEP F	2023	2023	0	F!E1699
RCEP F	2024	2024	0	F!F1699
RCEP F	2025	2025	0	F!G1699
RCEP F	2026	2026	0	F!H1699
RCEP F	2027	2027	0	F!I1699

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F1605
VIFTA	2025	2025	0	VI!G1605
VIFTA	2026	2026	0	VI!H1605
VIFTA	2027	2027	0	VI!I1605

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 1209.91 has 2 lines; 1209.91.90 is distinguished from its siblings by: Other.	1209.91.10 Onion 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 1209.91.90. 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 1209.91.90 was checked against BT2026 (cell BT2026!N1710), 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.