

HS 1203.00.00 detail

HS code	1203.00.00
Description	Copra
Unit	kg
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/12030000/

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!K1665
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1665
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1665
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 (-TH)	0% (except TH)	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	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

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	5.7	5.7%	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!E1643
ATIGA	2022	2022	0	AT!E1644
ATIGA	2023	2023	0	AT!F1644
ATIGA	2024	2024	0	AT!G1644
ATIGA	2025	2025	0	AT!H1644
ATIGA	2026	2026	0	AT!I1644
ATIGA	2027	2027	0	AT!J1644
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1646
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1646
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1646

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1646
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1646
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1646
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1648
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1648
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1648
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1648
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1648
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1648
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1650
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1646
AIFTA	30/12/2022	2022	0	AI!F1646
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1646
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1646
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1646
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1646
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1646
VKFTA	2022	2022	0	VK!E1644
VKFTA	2023	2023	0	VK!F1644
VKFTA	2024	2024	0	VK!G1644
VKFTA	2025	2025	0	VK!H1644
VKFTA	2026	2026	0	VK!I1644
VKFTA	2027	2027	0	VK!J1644
VCFTA	2022	2022	0	VC!D1657
VCFTA	2023	2023	0	VC!E1657
VCFTA	2024	2024	0	VC!F1657

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1657
VCFTA	2026	2026	0	VC!H1657
VCFTA	2027	2027	0	VC!I1657
VN-EAEU	2022	2022	0	EAV!D1654
VN-EAEU	2023	2023	0	EAV!E1654
VN-EAEU	2024	2024	0	EAV!F1654
VN-EAEU	2025	2025	0	EAV!G1654
VN-EAEU	2026	2026	0	EAV!H1654
VN-EAEU	2027	2027	0	EAV!I1654
AHKFTA	2022	2022	0	AKH!D1662
AHKFTA	2023	2023	0	AKH!E1662
AHKFTA	2024	2024	0	AKH!F1662
AHKFTA	2025	2025	0	AKH!G1662
AHKFTA	2026	2026	0	AKH!H1662
AHKFTA	2027	2027	0	AKH!I1662
EVFTA	2022	2022	2,5	EV-NK!D1645
EVFTA	2023	2023	0	EV-NK!E1645
EVFTA	2024	2024	0	EV-NK!F1645
EVFTA	2025	2025	0	EV-NK!G1645
EVFTA	2026	2026	0	EV-NK!H1645
EVFTA	2027	2027	0	EV-NK!I1645
UKVFTA	2022	2022	2,5	UKV!D1647
UKVFTA	2023	2023	0	UKV!E1647
UKVFTA	2024	2024	0	UKV!F1647
UKVFTA	2025	2025	0	UKV!G1647
UKVFTA	2026	2026	0	UKV!H1647

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1647
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1645
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1645
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1645
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1645
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1645
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1645
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1645
RCEP A	2022	2022	0	RCEPT-A!D1648
RCEP A	2023	2023	0	RCEPT-A!E1648
RCEP A	2024	2024	0	RCEPT-A!F1648
RCEP A	2025	2025	0	RCEPT-A!G1648
RCEP A	2026	2026	0	RCEPT-A!H1648
RCEP A	2027	2027	0	RCEPT-A!I1648
RCEP B	2022	2022	0	B!D1648
RCEP B	2023	2023	0	B!E1648
RCEP B	2024	2024	0	B!F1648
RCEP B	2025	2025	0	B!G1648
RCEP B	2026	2026	0	B!H1648
RCEP B	2027	2027	0	B!I1648
RCEP C	2022	2022	0	C!D1648
RCEP C	2023	2023	0	C!E1648
RCEP C	2024	2024	0	C!F1648
RCEP C	2025	2025	0	C!G1648
RCEP C	2026	2026	0	C!H1648
RCEP C	2027	2027	0	C!I1648

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1648
RCEP D	2023	2023	0	D!E1648
RCEP D	2024	2024	0	D!F1648
RCEP D	2025	2025	0	D!G1648
RCEP D	2026	2026	0	D!H1648
RCEP D	2027	2027	0	D!I1648
RCEP E	2022	2022	0	E!D1650
RCEP E	2023	2023	0	E!E1650
RCEP E	2024	2024	0	E!F1650
RCEP E	2025	2025	0	E!G1650
RCEP E	2026	2026	0	E!H1650
RCEP E	2027	2027	0	E!I1650
RCEP F	2022	2022	0	F!D1648
RCEP F	2023	2023	0	F!E1648
RCEP F	2024	2024	0	F!F1648
RCEP F	2025	2025	0	F!G1648
RCEP F	2026	2026	0	F!H1648
RCEP F	2027	2027	0	F!I1648
VIFTA	2024	2024	8.6	VI!F1560
VIFTA	2025	2025	7.1	VI!G1560
VIFTA	2026	2026	5.7	VI!H1560
VIFTA	2027	2027	4.3	VI!I1560

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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 "*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 1203.00.00. 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 10% for 1203.00.00 was checked against BT2026 (cell BT2026!N1665), 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.