Vietnam Tariff Intelligence

HS 1207.21.00 detail

HS code	1207.21.00
Description	Other oil seeds and oleaginous fruits, whether or not broken / - Cotton seeds: / - - Seed
Unit	kg
Generated	09/11/2026 18:21:40
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/12072100/

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!K1677
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1677
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1677
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!E1659
ATIGA	2022	2022	0	AT!E1660

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1660
ATIGA	2024	2024	0	AT!G1660
ATIGA	2025	2025	0	AT!H1660
ATIGA	2026	2026	0	AT!I1660
ATIGA	2027	2027	0	AT!J1660
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1662
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1662
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1662
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1662
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1662
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1662
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1664
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1664
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1664
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1664
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1664
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1664
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1666
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1662
AIFTA	30/12/2022	2022	0	AI!F1662
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1662
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1662
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1662
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1662
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1662
VKFTA	2022	2022	0	VK!E1660

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1660
VKFTA	2024	2024	0	VK!G1660
VKFTA	2025	2025	0	VK!H1660
VKFTA	2026	2026	0	VK!I1660
VKFTA	2027	2027	0	VK!J1660
VCFTA	2022	2022	0	VC!D1673
VCFTA	2023	2023	0	VC!E1673
VCFTA	2024	2024	0	VC!F1673
VCFTA	2025	2025	0	VC!G1673
VCFTA	2026	2026	0	VC!H1673
VCFTA	2027	2027	0	VC!I1673
VN-EAEU	2022	2022	0	EAV!D1670
VN-EAEU	2023	2023	0	EAV!E1670
VN-EAEU	2024	2024	0	EAV!F1670
VN-EAEU	2025	2025	0	EAV!G1670
VN-EAEU	2026	2026	0	EAV!H1670
VN-EAEU	2027	2027	0	EAV!I1670
AHKFTA	2022	2022	0	AKH!D1678
AHKFTA	2023	2023	0	AKH!E1678
AHKFTA	2024	2024	0	AKH!F1678
AHKFTA	2025	2025	0	AKH!G1678
AHKFTA	2026	2026	0	AKH!H1678
AHKFTA	2027	2027	0	AKH!I1678
EVFTA	2022	2022	1,2	EV-NK!D1661
EVFTA	2023	2023	0	EV-NK!E1661
EVFTA	2024	2024	0	EV-NK!F1661

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1661
EVFTA	2026	2026	0	EV-NK!H1661
EVFTA	2027	2027	0	EV-NK!I1661
UKVFTA	2022	2022	1,2	UKV!D1663
UKVFTA	2023	2023	0	UKV!E1663
UKVFTA	2024	2024	0	UKV!F1663
UKVFTA	2025	2025	0	UKV!G1663
UKVFTA	2026	2026	0	UKV!H1663
UKVFTA	2027	2027	0	UKV!I1663
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1661
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1661
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1661
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1661
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1661
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1661
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1661
RCEP A	2022	2022	0	RCEPT-A!D1664
RCEP A	2023	2023	0	RCEPT-A!E1664
RCEP A	2024	2024	0	RCEPT-A!F1664
RCEP A	2025	2025	0	RCEPT-A!G1664
RCEP A	2026	2026	0	RCEPT-A!H1664
RCEP A	2027	2027	0	RCEPT-A!I1664
RCEP B	2022	2022	0	B!D1664
RCEP B	2023	2023	0	B!E1664
RCEP B	2024	2024	0	B!F1664
RCEP B	2025	2025	0	B!G1664

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1664
RCEP B	2027	2027	0	B!I1664
RCEP C	2022	2022	0	C!D1664
RCEP C	2023	2023	0	C!E1664
RCEP C	2024	2024	0	C!F1664
RCEP C	2025	2025	0	C!G1664
RCEP C	2026	2026	0	C!H1664
RCEP C	2027	2027	0	C!I1664
RCEP D	2022	2022	0	D!D1664
RCEP D	2023	2023	0	D!E1664
RCEP D	2024	2024	0	D!F1664
RCEP D	2025	2025	0	D!G1664
RCEP D	2026	2026	0	D!H1664
RCEP D	2027	2027	0	D!I1664
RCEP E	2022	2022	0	E!D1666
RCEP E	2023	2023	0	E!E1666
RCEP E	2024	2024	0	E!F1666
RCEP E	2025	2025	0	E!G1666
RCEP E	2026	2026	0	E!H1666
RCEP E	2027	2027	0	E!I1666
RCEP F	2022	2022	0	F!D1664
RCEP F	2023	2023	0	F!E1664
RCEP F	2024	2024	0	F!F1664
RCEP F	2025	2025	0	F!G1664
RCEP F	2026	2026	0	F!H1664
RCEP F	2027	2027	0	F!I1664

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	3.3	VI!F1572
VIFTA	2025	2025	1.7	VI!G1572
VIFTA	2026	2026	0	VI!H1572
VIFTA	2027	2027	0	VI!I1572

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 "*/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 1207.21.00. 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 5% for 1207.21.00 was checked against BT2026 (cell BT2026!N1677), 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.