Vietnam Tariff Intelligence

HS 1209.99.30 detail

HS code	1209.99.30
Description	Seeds, fruit and spores, of a kind used for sowing / - Other: / - - Other: / - - - Kenaf seeds
Unit	kg
Generated	11/11/2026 05:08:46
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/12099930/

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!K1713
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N1713
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1713
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!E1697
ATIGA	2022	2022	0	AT!E1698

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1698
ATIGA	2024	2024	0	AT!G1698
ATIGA	2025	2025	0	AT!H1698
ATIGA	2026	2026	0	AT!I1698
ATIGA	2027	2027	0	AT!J1698
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1700
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1700
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1700
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1700
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1700
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1700
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1702
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1702
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1702
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1702
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1702
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1702
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1704
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1700
AIFTA	30/12/2022	2022	0	AI!F1700
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1700
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1700
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1700
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1700
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1700
VKFTA	2022	2022	0	VK!E1698

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1698
VKFTA	2024	2024	0	VK!G1698
VKFTA	2025	2025	0	VK!H1698
VKFTA	2026	2026	0	VK!I1698
VKFTA	2027	2027	0	VK!J1698
VCFTA	2022	2022	0	VC!D1711
VCFTA	2023	2023	0	VC!E1711
VCFTA	2024	2024	0	VC!F1711
VCFTA	2025	2025	0	VC!G1711
VCFTA	2026	2026	0	VC!H1711
VCFTA	2027	2027	0	VC!I1711
VN-EAEU	2022	2022	0	EAV!D1708
VN-EAEU	2023	2023	0	EAV!E1708
VN-EAEU	2024	2024	0	EAV!F1708
VN-EAEU	2025	2025	0	EAV!G1708
VN-EAEU	2026	2026	0	EAV!H1708
VN-EAEU	2027	2027	0	EAV!I1708
AHKFTA	2022	2022	0	AKH!D1716
AHKFTA	2023	2023	0	AKH!E1716
AHKFTA	2024	2024	0	AKH!F1716
AHKFTA	2025	2025	0	AKH!G1716
AHKFTA	2026	2026	0	AKH!H1716
AHKFTA	2027	2027	0	AKH!I1716
EVFTA	2022	2022	0	EV-NK!D1699
EVFTA	2023	2023	0	EV-NK!E1699
EVFTA	2024	2024	0	EV-NK!F1699

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1699
EVFTA	2026	2026	0	EV-NK!H1699
EVFTA	2027	2027	0	EV-NK!I1699
UKVFTA	2022	2022	0	UKV!D1701
UKVFTA	2023	2023	0	UKV!E1701
UKVFTA	2024	2024	0	UKV!F1701
UKVFTA	2025	2025	0	UKV!G1701
UKVFTA	2026	2026	0	UKV!H1701
UKVFTA	2027	2027	0	UKV!I1701
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1699
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1699
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1699
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1699
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1699
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1699
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1699
RCEP A	2022	2022	0	RCEPT-A!D1702
RCEP A	2023	2023	0	RCEPT-A!E1702
RCEP A	2024	2024	0	RCEPT-A!F1702
RCEP A	2025	2025	0	RCEPT-A!G1702
RCEP A	2026	2026	0	RCEPT-A!H1702
RCEP A	2027	2027	0	RCEPT-A!I1702
RCEP B	2022	2022	0	B!D1702
RCEP B	2023	2023	0	B!E1702
RCEP B	2024	2024	0	B!F1702
RCEP B	2025	2025	0	B!G1702

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1702
RCEP B	2027	2027	0	B!I1702
RCEP C	2022	2022	0	C!D1702
RCEP C	2023	2023	0	C!E1702
RCEP C	2024	2024	0	C!F1702
RCEP C	2025	2025	0	C!G1702
RCEP C	2026	2026	0	C!H1702
RCEP C	2027	2027	0	C!I1702
RCEP D	2022	2022	0	D!D1702
RCEP D	2023	2023	0	D!E1702
RCEP D	2024	2024	0	D!F1702
RCEP D	2025	2025	0	D!G1702
RCEP D	2026	2026	0	D!H1702
RCEP D	2027	2027	0	D!I1702
RCEP E	2022	2022	0	E!D1704
RCEP E	2023	2023	0	E!E1704
RCEP E	2024	2024	0	E!F1704
RCEP E	2025	2025	0	E!G1704
RCEP E	2026	2026	0	E!H1704
RCEP E	2027	2027	0	E!I1704
RCEP F	2022	2022	0	F!D1702
RCEP F	2023	2023	0	F!E1702
RCEP F	2024	2024	0	F!F1702
RCEP F	2025	2025	0	F!G1702
RCEP F	2026	2026	0	F!H1702
RCEP F	2027	2027	0	F!I1702

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F1608
VIFTA	2025	2025	0	VI!G1608
VIFTA	2026	2026	0	VI!H1608
VIFTA	2027	2027	0	VI!I1608

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 1209.99 has 3 lines; 1209.99.30 is distinguished from its siblings by: Kenaf seeds.	1209.99.20 Rubber tree seeds; 1209.99.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1209.99.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1209.99.30	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1209.99.30. 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 1209.99.30 was checked against BT2026 (cell BT2026!N1713), 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.