Vietnam Tariff Intelligence

HS 1207.91.00 detail

HS code	1207.91.00
Description	Other oil seeds and oleaginous fruits, whether or not broken / - Other: / - - Poppy seeds
Unit	kg
Generated	08/11/2026 06:26:05
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/12079100/

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!K1687
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1687
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1687
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
CPTPP	1,8; M: 2,7	1.8% · M: 2.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	10	10%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	10	10%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E1669
ATIGA	2022	2022	*	AT!E1670
ATIGA	2023	2023	*	AT!F1670
ATIGA	2024	2024	*	AT!G1670
ATIGA	2025	2025	*	AT!H1670
ATIGA	2026	2026	*	AT!I1670
ATIGA	2027	2027	*	AT!J1670
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E1672
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F1672

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G1672
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H1672
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I1672
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J1672
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E1674
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F1674
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G1674
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H1674
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I1674
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J1674
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F1676
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H1672
AIFTA	30/12/2022	2022	*	AI!F1672
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G1672
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H1672
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I1672
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J1672
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K1672
VKFTA	2022	2022	10	VK!E1670
VKFTA	2023	2023	10	VK!F1670
VKFTA	2024	2024	10	VK!G1670
VKFTA	2025	2025	10	VK!H1670
VKFTA	2026	2026	10	VK!I1670
VKFTA	2027	2027	10	VK!J1670
VCFTA	2022	2022	*	VC!D1683
VCFTA	2023	2023	*	VC!E1683

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F1683
VCFTA	2025	2025	*	VC!G1683
VCFTA	2026	2026	*	VC!H1683
VCFTA	2027	2027	*	VC!I1683
VN-EAEU	2022	2022	*	EAV!D1680
VN-EAEU	2023	2023	*	EAV!E1680
VN-EAEU	2024	2024	*	EAV!F1680
VN-EAEU	2025	2025	*	EAV!G1680
VN-EAEU	2026	2026	*	EAV!H1680
VN-EAEU	2027	2027	*	EAV!I1680
AHKFTA	2022	2022	*	AKH!D1688
AHKFTA	2023	2023	*	AKH!E1688
AHKFTA	2024	2024	*	AKH!F1688
AHKFTA	2025	2025	*	AKH!G1688
AHKFTA	2026	2026	*	AKH!H1688
AHKFTA	2027	2027	*	AKH!I1688
EVFTA	2022	2022	7,2	EV-NK!D1671
EVFTA	2023	2023	6,3	EV-NK!E1671
EVFTA	2024	2024	5,4	EV-NK!F1671
EVFTA	2025	2025	4,5	EV-NK!G1671
EVFTA	2026	2026	3,6	EV-NK!H1671
EVFTA	2027	2027	2,7	EV-NK!I1671
UKVFTA	2022	2022	7,2	UKV!D1673
UKVFTA	2023	2023	6,3	UKV!E1673
UKVFTA	2024	2024	5,4	UKV!F1673
UKVFTA	2025	2025	4,5	UKV!G1673

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	3,6	UKV!H1673
UKVFTA	2027	2027	2,7	UKV!I1673
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D1671
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E1671
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F1671
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G1671
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H1671
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I1671
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J1671
RCEP A	2022	2022	*	RCEPT-A!D1674
RCEP A	2023	2023	*	RCEPT-A!E1674
RCEP A	2024	2024	*	RCEPT-A!F1674
RCEP A	2025	2025	*	RCEPT-A!G1674
RCEP A	2026	2026	*	RCEPT-A!H1674
RCEP A	2027	2027	*	RCEPT-A!I1674
RCEP B	2022	2022	*	B!D1674
RCEP B	2023	2023	*	B!E1674
RCEP B	2024	2024	*	B!F1674
RCEP B	2025	2025	*	B!G1674
RCEP B	2026	2026	*	B!H1674
RCEP B	2027	2027	*	B!I1674
RCEP C	2022	2022	*	C!D1674
RCEP C	2023	2023	*	C!E1674
RCEP C	2024	2024	*	C!F1674
RCEP C	2025	2025	*	C!G1674
RCEP C	2026	2026	*	C!H1674

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I1674
RCEP D	2022	2022	*	D!D1674
RCEP D	2023	2023	*	D!E1674
RCEP D	2024	2024	*	D!F1674
RCEP D	2025	2025	*	D!G1674
RCEP D	2026	2026	*	D!H1674
RCEP D	2027	2027	*	D!I1674
RCEP E	2022	2022	*	E!D1676
RCEP E	2023	2023	*	E!E1676
RCEP E	2024	2024	*	E!F1676
RCEP E	2025	2025	*	E!G1676
RCEP E	2026	2026	*	E!H1676
RCEP E	2027	2027	*	E!I1676
RCEP F	2022	2022	*	F!D1674
RCEP F	2023	2023	*	F!E1674
RCEP F	2024	2024	*	F!F1674
RCEP F	2025	2025	*	F!G1674
RCEP F	2026	2026	*	F!H1674
RCEP F	2027	2027	*	F!I1674
VIFTA	2024	2024	*	VI!F1582
VIFTA	2025	2025	*	VI!G1582
VIFTA	2026	2026	*	VI!H1582
VIFTA	2027	2027	*	VI!I1582

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VKFTA 10%, VN-LAO 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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
HS-005	BLUE	Chapter 98 equivalent exists	1207.91.00 corresponds to Chapter 98 code 9805.00.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	Quả và hạt có dầu để làm giống.	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1207.91.00. 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 1207.91.00 was checked against BT2026 (cell BT2026!N1687), 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
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
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.