Vietnam Tariff Intelligence

HS 1209.91.10 detail

HS code	1209.91.10
Description	Seeds, fruit and spores, of a kind used for sowing / - Other: / - - Vegetable seeds: / - - - Onion seeds
Unit	kg
Generated	10/11/2026 06:44:17
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/12099110/

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!K1709
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N1709
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1709
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!E1693
ATIGA	2022	2022	0	AT!E1694

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1694
ATIGA	2024	2024	0	AT!G1694
ATIGA	2025	2025	0	AT!H1694
ATIGA	2026	2026	0	AT!I1694
ATIGA	2027	2027	0	AT!J1694
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1696
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1696
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1696
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1696
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1696
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1696
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1698
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1698
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1698
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1698
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1698
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1698
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1700
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1696
AIFTA	30/12/2022	2022	0	AI!F1696
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1696
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1696
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1696
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1696
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1696
VKFTA	2022	2022	0	VK!E1694

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1694
VKFTA	2024	2024	0	VK!G1694
VKFTA	2025	2025	0	VK!H1694
VKFTA	2026	2026	0	VK!I1694
VKFTA	2027	2027	0	VK!J1694
VCFTA	2022	2022	0	VC!D1707
VCFTA	2023	2023	0	VC!E1707
VCFTA	2024	2024	0	VC!F1707
VCFTA	2025	2025	0	VC!G1707
VCFTA	2026	2026	0	VC!H1707
VCFTA	2027	2027	0	VC!I1707
VN-EAEU	2022	2022	0	EAV!D1704
VN-EAEU	2023	2023	0	EAV!E1704
VN-EAEU	2024	2024	0	EAV!F1704
VN-EAEU	2025	2025	0	EAV!G1704
VN-EAEU	2026	2026	0	EAV!H1704
VN-EAEU	2027	2027	0	EAV!I1704
AHKFTA	2022	2022	0	AKH!D1712
AHKFTA	2023	2023	0	AKH!E1712
AHKFTA	2024	2024	0	AKH!F1712
AHKFTA	2025	2025	0	AKH!G1712
AHKFTA	2026	2026	0	AKH!H1712
AHKFTA	2027	2027	0	AKH!I1712
EVFTA	2022	2022	0	EV-NK!D1695
EVFTA	2023	2023	0	EV-NK!E1695
EVFTA	2024	2024	0	EV-NK!F1695

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1695
EVFTA	2026	2026	0	EV-NK!H1695
EVFTA	2027	2027	0	EV-NK!I1695
UKVFTA	2022	2022	0	UKV!D1697
UKVFTA	2023	2023	0	UKV!E1697
UKVFTA	2024	2024	0	UKV!F1697
UKVFTA	2025	2025	0	UKV!G1697
UKVFTA	2026	2026	0	UKV!H1697
UKVFTA	2027	2027	0	UKV!I1697
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1695
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1695
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1695
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1695
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1695
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1695
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1695
RCEP A	2022	2022	0	RCEPT-A!D1698
RCEP A	2023	2023	0	RCEPT-A!E1698
RCEP A	2024	2024	0	RCEPT-A!F1698
RCEP A	2025	2025	0	RCEPT-A!G1698
RCEP A	2026	2026	0	RCEPT-A!H1698
RCEP A	2027	2027	0	RCEPT-A!I1698
RCEP B	2022	2022	0	B!D1698
RCEP B	2023	2023	0	B!E1698
RCEP B	2024	2024	0	B!F1698
RCEP B	2025	2025	0	B!G1698

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1698
RCEP B	2027	2027	0	B!I1698
RCEP C	2022	2022	0	C!D1698
RCEP C	2023	2023	0	C!E1698
RCEP C	2024	2024	0	C!F1698
RCEP C	2025	2025	0	C!G1698
RCEP C	2026	2026	0	C!H1698
RCEP C	2027	2027	0	C!I1698
RCEP D	2022	2022	0	D!D1698
RCEP D	2023	2023	0	D!E1698
RCEP D	2024	2024	0	D!F1698
RCEP D	2025	2025	0	D!G1698
RCEP D	2026	2026	0	D!H1698
RCEP D	2027	2027	0	D!I1698
RCEP E	2022	2022	0	E!D1700
RCEP E	2023	2023	0	E!E1700
RCEP E	2024	2024	0	E!F1700
RCEP E	2025	2025	0	E!G1700
RCEP E	2026	2026	0	E!H1700
RCEP E	2027	2027	0	E!I1700
RCEP F	2022	2022	0	F!D1698
RCEP F	2023	2023	0	F!E1698
RCEP F	2024	2024	0	F!F1698
RCEP F	2025	2025	0	F!G1698
RCEP F	2026	2026	0	F!H1698
RCEP F	2027	2027	0	F!I1698

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F1604
VIFTA	2025	2025	0	VI!G1604
VIFTA	2026	2026	0	VI!H1604
VIFTA	2027	2027	0	VI!I1604

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; 1209.91.10 is distinguished from its siblings by: Onion seeds.	1209.91.90 Other	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 1209.91.10. 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 1209.91.10 was checked against BT2026 (cell BT2026!N1709), 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.