Vietnam Tariff Intelligence

HS 1006.10.10 detail

HS code	1006.10.10
Description	Rice / - Rice in the husk (paddy or rough): / - - Suitable for sowing
Unit	kg
Generated	07/11/2026 16:44:47
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://mail.vietnamtariff.com/hs-code/10061010/

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!K1525
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N1525
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1525
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1525
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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(-ID, LA, MM, MY, KR, TH)	0% (except ID, LA, MM, MY, KR, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-CAM	0 (THN)	0% (THN)	Consolidated BT2026	2026	S	56/2026/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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1528
ATIGA	2022	2022	5	AT!E1529
ATIGA	2023	2023	5	AT!F1529
ATIGA	2024	2024	5	AT!G1529
ATIGA	2025	2025	5	AT!H1529
ATIGA	2026	2026	5	AT!I1529
ATIGA	2027	2027	5	AT!J1529
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1531
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1531
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1531
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1531

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1531
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1531
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1533
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1533
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1533
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1533
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1533
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1533
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1535
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1531
AIFTA	30/12/2022	2022	0	AI!F1531
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1531
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1531
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1531
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1531
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1531
VKFTA	2022	2022	0	VK!E1529
VKFTA	2023	2023	0	VK!F1529
VKFTA	2024	2024	0	VK!G1529
VKFTA	2025	2025	0	VK!H1529
VKFTA	2026	2026	0	VK!I1529
VKFTA	2027	2027	0	VK!J1529
VCFTA	2022	2022	0	VC!D1542
VCFTA	2023	2023	0	VC!E1542
VCFTA	2024	2024	0	VC!F1542
VCFTA	2025	2025	0	VC!G1542

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H1542
VCFTA	2027	2027	0	VC!I1542
VN-EAEU	2022	2022	0	EAV!D1539
VN-EAEU	2023	2023	0	EAV!E1539
VN-EAEU	2024	2024	0	EAV!F1539
VN-EAEU	2025	2025	0	EAV!G1539
VN-EAEU	2026	2026	0	EAV!H1539
VN-EAEU	2027	2027	0	EAV!I1539
AHKFTA	2022	2022	0	AKH!D1547
AHKFTA	2023	2023	0	AKH!E1547
AHKFTA	2024	2024	0	AKH!F1547
AHKFTA	2025	2025	0	AKH!G1547
AHKFTA	2026	2026	0	AKH!H1547
AHKFTA	2027	2027	0	AKH!I1547
EVFTA	2022	2022	0	EV-NK!D1530
EVFTA	2023	2023	0	EV-NK!E1530
EVFTA	2024	2024	0	EV-NK!F1530
EVFTA	2025	2025	0	EV-NK!G1530
EVFTA	2026	2026	0	EV-NK!H1530
EVFTA	2027	2027	0	EV-NK!I1530
UKVFTA	2022	2022	0	UKV!D1532
UKVFTA	2023	2023	0	UKV!E1532
UKVFTA	2024	2024	0	UKV!F1532
UKVFTA	2025	2025	0	UKV!G1532
UKVFTA	2026	2026	0	UKV!H1532
UKVFTA	2027	2027	0	UKV!I1532

FTA	Period	Year	Source value	Source
VN-CAM	2025	2025	0	VNCAM!D33
VN-CAM	2026	2026	0	VNCAM!E33
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1530
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1530
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1530
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1530
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1530
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1530
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1530
RCEP A	2022	2022	0	RCEPT-A!D1533
RCEP A	2023	2023	0	RCEPT-A!E1533
RCEP A	2024	2024	0	RCEPT-A!F1533
RCEP A	2025	2025	0	RCEPT-A!G1533
RCEP A	2026	2026	0	RCEPT-A!H1533
RCEP A	2027	2027	0	RCEPT-A!I1533
RCEP B	2022	2022	0	B!D1533
RCEP B	2023	2023	0	B!E1533
RCEP B	2024	2024	0	B!F1533
RCEP B	2025	2025	0	B!G1533
RCEP B	2026	2026	0	B!H1533
RCEP B	2027	2027	0	B!I1533
RCEP C	2022	2022	0	C!D1533
RCEP C	2023	2023	0	C!E1533
RCEP C	2024	2024	0	C!F1533
RCEP C	2025	2025	0	C!G1533
RCEP C	2026	2026	0	C!H1533

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I1533
RCEP D	2022	2022	0	D!D1533
RCEP D	2023	2023	0	D!E1533
RCEP D	2024	2024	0	D!F1533
RCEP D	2025	2025	0	D!G1533
RCEP D	2026	2026	0	D!H1533
RCEP D	2027	2027	0	D!I1533
RCEP E	2022	2022	0	E!D1535
RCEP E	2023	2023	0	E!E1535
RCEP E	2024	2024	0	E!F1535
RCEP E	2025	2025	0	E!G1535
RCEP E	2026	2026	0	E!H1535
RCEP E	2027	2027	0	E!I1535
RCEP F	2022	2022	0	F!D1533
RCEP F	2023	2023	0	F!E1533
RCEP F	2024	2024	0	F!F1533
RCEP F	2025	2025	0	F!G1533
RCEP F	2026	2026	0	F!H1533
RCEP F	2027	2027	0	F!I1533
VIFTA	2024	2024	0	VI!F1457
VIFTA	2025	2025	0	VI!G1457
VIFTA	2026	2026	0	VI!H1457
VIFTA	2027	2027	0	VI!I1457

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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): Mã HS thóc, gạo XK (08/2023/TT-BCT - PL3)		08/2023/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-008	YELLOW	VN-CAM rate carries a condition/time note	The rate cell "0 (THN)" carries the note: THN.		56/2026/NĐ-CP	Check the condition and validity period in 56/2026/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	VN-CAM: consolidated BT2026 shows "0 (THN)", the FTA schedule for period 2026 shows "0".		56/2026/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	ATIGA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1006.10 has 2 lines; 1006.10.10 is distinguished from its siblings by: Suitable for sowing.	1006.10.90 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 1006.10.10. 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 1006.10.10 was checked against BT2026 (cell BT2026!N1525), 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
Mã HS thóc, gạo XK (08/2023/TT-BCT - PL3)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)
Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)

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.