Vietnam Tariff Intelligence

# HS 1006.30.91 detail

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|---|---|
| **HS code** | 1006.30.91 |
| **Description** | Rice / - Semi-milled or wholly milled rice, whether or not polished or glazed: / - - Other: / - - - Parboiled rice |
| **Unit** | kg |
| **Generated** | 11/11/2026 20:30:25 |
| **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/10063091/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1537 |
| Preferential (MFN) | 40 | 40% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1537 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1537 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ1537 |
| 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 (-ID, LA, MY, MM, PH, TH, CN) | 0% (except ID, LA, MY, MM, PH, TH, CN) | 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 |
|---|---|---|---|---|---|---|---|
| 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, PH, KR, TH) | 0% (except ID, LA, MM, MY, PH, KR, TH) | 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 |
| 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 |
| EVFTA | 14,5 | 14.5% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 14,5 | 14.5% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 32 | 32% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VIFTA | 35.2 | 35.2% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex D) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 40 | 40% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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) | | 0 | AC!E1540 |
| ATIGA | 2022 | 2022 | 0 | AT!E1541 |
| ATIGA | 2023 | 2023 | 0 | AT!F1541 |
| ATIGA | 2024 | 2024 | 0 | AT!G1541 |
| ATIGA | 2025 | 2025 | 0 | AT!H1541 |
| ATIGA | 2026 | 2026 | 0 | AT!I1541 |
| ATIGA | 2027 | 2027 | 0 | AT!J1541 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E1543 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F1543 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G1543 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H1543 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I1543 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J1543 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 6 | VJ!E1545 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 3 | VJ!F1545 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G1545 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H1545 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I1545 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J1545 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F1547 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1543 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1543 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1543 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1543 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1543 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1543 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1543 |
| VKFTA | 2022 | 2022 | 0 | VK!E1541 |
| VKFTA | 2023 | 2023 | 0 | VK!F1541 |
| VKFTA | 2024 | 2024 | 0 | VK!G1541 |
| VKFTA | 2025 | 2025 | 0 | VK!H1541 |
| VKFTA | 2026 | 2026 | 0 | VK!I1541 |
| VKFTA | 2027 | 2027 | 0 | VK!J1541 |
| VCFTA | 2022 | 2022 | 40 | VC!D1554 |
| VCFTA | 2023 | 2023 | 40 | VC!E1554 |
| VCFTA | 2024 | 2024 | 32 | VC!F1554 |
| VCFTA | 2025 | 2025 | 32 | VC!G1554 |
| VCFTA | 2026 | 2026 | 32 | VC!H1554 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2027 | 2027 | 32 | VC!I1554 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D1551 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E1551 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F1551 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G1551 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H1551 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I1551 |
| AHKFTA | 2022 | 2022 | * | AKH!D1559 |
| AHKFTA | 2023 | 2023 | * | AKH!E1559 |
| AHKFTA | 2024 | 2024 | * | AKH!F1559 |
| AHKFTA | 2025 | 2025 | * | AKH!G1559 |
| AHKFTA | 2026 | 2026 | * | AKH!H1559 |
| AHKFTA | 2027 | 2027 | * | AKH!I1559 |
| EVFTA | 2022 | 2022 | 29 | EV-NK!D1542 |
| EVFTA | 2023 | 2023 | 25,4 | EV-NK!E1542 |
| EVFTA | 2024 | 2024 | 21,8 | EV-NK!F1542 |
| EVFTA | 2025 | 2025 | 18,1 | EV-NK!G1542 |
| EVFTA | 2026 | 2026 | 14,5 | EV-NK!H1542 |
| EVFTA | 2027 | 2027 | 10,9 | EV-NK!I1542 |
| UKVFTA | 2022 | 2022 | 29 | UKV!D1544 |
| UKVFTA | 2023 | 2023 | 25,4 | UKV!E1544 |
| UKVFTA | 2024 | 2024 | 21,8 | UKV!F1544 |
| UKVFTA | 2025 | 2025 | 18,1 | UKV!G1544 |
| UKVFTA | 2026 | 2026 | 14,5 | UKV!H1544 |
| UKVFTA | 2027 | 2027 | 10,9 | UKV!I1544 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D1542 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E1542 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F1542 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G1542 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H1542 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I1542 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J1542 |
| RCEP A | 2022 | 2022 | 40 | RCEPT-A!D1545 |
| RCEP A | 2023 | 2023 | 40 | RCEPT-A!E1545 |
| RCEP A | 2024 | 2024 | 40 | RCEPT-A!F1545 |
| RCEP A | 2025 | 2025 | 40 | RCEPT-A!G1545 |
| RCEP A | 2026 | 2026 | 40 | RCEPT-A!H1545 |
| RCEP A | 2027 | 2027 | 40 | RCEPT-A!I1545 |
| RCEP B | 2022 | 2022 | 40 | B!D1545 |
| RCEP B | 2023 | 2023 | 40 | B!E1545 |
| RCEP B | 2024 | 2024 | 40 | B!F1545 |
| RCEP B | 2025 | 2025 | 40 | B!G1545 |
| RCEP B | 2026 | 2026 | 40 | B!H1545 |
| RCEP B | 2027 | 2027 | 40 | B!I1545 |
| RCEP C | 2022 | 2022 | * | C!D1545 |
| RCEP C | 2023 | 2023 | * | C!E1545 |
| RCEP C | 2024 | 2024 | * | C!F1545 |
| RCEP C | 2025 | 2025 | * | C!G1545 |
| RCEP C | 2026 | 2026 | * | C!H1545 |
| RCEP C | 2027 | 2027 | * | C!I1545 |
| RCEP D | 2022 | 2022 | 40 | D!D1545 |
| RCEP D | 2023 | 2023 | 40 | D!E1545 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2024 | 2024 | 40 | D!F1545 |
| RCEP D | 2025 | 2025 | 40 | D!G1545 |
| RCEP D | 2026 | 2026 | 40 | D!H1545 |
| RCEP D | 2027 | 2027 | 40 | D!I1545 |
| RCEP E | 2022 | 2022 | 40 | E!D1547 |
| RCEP E | 2023 | 2023 | 40 | E!E1547 |
| RCEP E | 2024 | 2024 | 40 | E!F1547 |
| RCEP E | 2025 | 2025 | 40 | E!G1547 |
| RCEP E | 2026 | 2026 | 40 | E!H1547 |
| RCEP E | 2027 | 2027 | 40 | E!I1547 |
| RCEP F | 2022 | 2022 | 40 | F!D1545 |
| RCEP F | 2023 | 2023 | 40 | F!E1545 |
| RCEP F | 2024 | 2024 | 40 | F!F1545 |
| RCEP F | 2025 | 2025 | 40 | F!G1545 |
| RCEP F | 2026 | 2026 | 40 | F!H1545 |
| RCEP F | 2027 | 2027 | 40 | F!I1545 |
| VIFTA | 2024 | 2024 | 38,4 | VI!F1469 |
| VIFTA | 2025 | 2025 | 36.8 | VI!G1469 |
| VIFTA | 2026 | 2026 | 35.2 | VI!H1469 |
| VIFTA | 2027 | 2027 | 33.6 | VI!I1469 |

## 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): 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-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40% | | 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 1006.30 has 7 lines; 1006.30.91 is distinguished from its siblings by: Parboiled rice. | 1006.30.30 Glutinous rice; 1006.30.40 Hom Mali rice; 1006.30.50 Basmati rice; 1006.30.60 Malys rice; 1006.30.70 Other fragrant rice; 1006.30.99 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 "*/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 1006.30.91. 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 40% for 1006.30.91 was checked against BT2026 (cell BT2026!N1537), 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) |

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.