Vietnam Tariff Intelligence

HS 1006.40.90 detail

HS code	1006.40.90
Description	Rice / - Broken rice: / - - Other
Unit	kg
Generated	05/11/2026 09:56:21
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/10064090/

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!K1541
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N1541
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1541
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1541
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
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
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
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
RCEP (Annex D)	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 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 (*)
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)		0	AC!E1544
ATIGA	2022	2022	0	AT!E1545
ATIGA	2023	2023	0	AT!F1545
ATIGA	2024	2024	0	AT!G1545
ATIGA	2025	2025	0	AT!H1545
ATIGA	2026	2026	0	AT!I1545
ATIGA	2027	2027	0	AT!J1545
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1547
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1547
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1547
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1547
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1547

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1547
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1549
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1549
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1549
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1549
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1549
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1549
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1551
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1547
AIFTA	30/12/2022	2022	0	AI!F1547
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1547
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1547
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1547
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1547
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1547
VKFTA	2022	2022	0	VK!E1545
VKFTA	2023	2023	0	VK!F1545
VKFTA	2024	2024	0	VK!G1545
VKFTA	2025	2025	0	VK!H1545
VKFTA	2026	2026	0	VK!I1545
VKFTA	2027	2027	0	VK!J1545
VCFTA	2022	2022	7	VC!D1558
VCFTA	2023	2023	4	VC!E1558
VCFTA	2024	2024	0	VC!F1558
VCFTA	2025	2025	0	VC!G1558
VCFTA	2026	2026	0	VC!H1558

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I1558
VN-EAEU	2022	2022	0	EAV!D1555
VN-EAEU	2023	2023	0	EAV!E1555
VN-EAEU	2024	2024	0	EAV!F1555
VN-EAEU	2025	2025	0	EAV!G1555
VN-EAEU	2026	2026	0	EAV!H1555
VN-EAEU	2027	2027	0	EAV!I1555
AHKFTA	2022	2022	*	AKH!D1563
AHKFTA	2023	2023	*	AKH!E1563
AHKFTA	2024	2024	*	AKH!F1563
AHKFTA	2025	2025	*	AKH!G1563
AHKFTA	2026	2026	*	AKH!H1563
AHKFTA	2027	2027	*	AKH!I1563
EVFTA	2022	2022	29	EV-NK!D1546
EVFTA	2023	2023	25,4	EV-NK!E1546
EVFTA	2024	2024	21,8	EV-NK!F1546
EVFTA	2025	2025	18,1	EV-NK!G1546
EVFTA	2026	2026	14,5	EV-NK!H1546
EVFTA	2027	2027	10,9	EV-NK!I1546
UKVFTA	2022	2022	29	UKV!D1548
UKVFTA	2023	2023	25,4	UKV!E1548
UKVFTA	2024	2024	21,8	UKV!F1548
UKVFTA	2025	2025	18,1	UKV!G1548
UKVFTA	2026	2026	14,5	UKV!H1548
UKVFTA	2027	2027	10,9	UKV!I1548
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1546

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1546
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1546
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1546
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1546
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1546
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1546
RCEP A	2022	2022	40	RCEPT-A!D1549
RCEP A	2023	2023	40	RCEPT-A!E1549
RCEP A	2024	2024	40	RCEPT-A!F1549
RCEP A	2025	2025	40	RCEPT-A!G1549
RCEP A	2026	2026	40	RCEPT-A!H1549
RCEP A	2027	2027	40	RCEPT-A!I1549
RCEP B	2022	2022	40	B!D1549
RCEP B	2023	2023	40	B!E1549
RCEP B	2024	2024	40	B!F1549
RCEP B	2025	2025	40	B!G1549
RCEP B	2026	2026	40	B!H1549
RCEP B	2027	2027	40	B!I1549
RCEP C	2022	2022	*	C!D1549
RCEP C	2023	2023	*	C!E1549
RCEP C	2024	2024	*	C!F1549
RCEP C	2025	2025	*	C!G1549
RCEP C	2026	2026	*	C!H1549
RCEP C	2027	2027	*	C!I1549
RCEP D	2022	2022	40	D!D1549
RCEP D	2023	2023	40	D!E1549

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	40	D!F1549
RCEP D	2025	2025	40	D!G1549
RCEP D	2026	2026	40	D!H1549
RCEP D	2027	2027	40	D!I1549
RCEP E	2022	2022	40	E!D1551
RCEP E	2023	2023	40	E!E1551
RCEP E	2024	2024	40	E!F1551
RCEP E	2025	2025	40	E!G1551
RCEP E	2026	2026	40	E!H1551
RCEP E	2027	2027	40	E!I1551
RCEP F	2022	2022	40	F!D1549
RCEP F	2023	2023	40	F!E1549
RCEP F	2024	2024	40	F!F1549
RCEP F	2025	2025	40	F!G1549
RCEP F	2026	2026	40	F!H1549
RCEP F	2027	2027	40	F!I1549
VIFTA	2024	2024	*	VI!F1473
VIFTA	2025	2025	*	VI!G1473
VIFTA	2026	2026	*	VI!H1473
VIFTA	2027	2027	*	VI!I1473

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 1006.40 has 2 lines; 1006.40.90 is distinguished from its siblings by: Other.	1006.40.10 Of a kind used for animal feed	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 1006.40.90. 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 1006.40.90 was checked against BT2026 (cell BT2026!N1541), 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.