Vietnam Tariff Intelligence

HS 1008.40.00 detail

HS code	1008.40.00
Description	Buckwheat, millet and canary seeds; other cereals / - Fonio (Digitaria spp.)
Unit	kg
Generated	12/11/2026 03:01:49
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/10084000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1551
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1551
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1551
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	2.9	2.9%	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!E1556
ATIGA	2022	2022	0	AT!E1557

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1557
ATIGA	2024	2024	0	AT!G1557
ATIGA	2025	2025	0	AT!H1557
ATIGA	2026	2026	0	AT!I1557
ATIGA	2027	2027	0	AT!J1557
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1559
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1559
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1559
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1559
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1559
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1559
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1561
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1561
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1561
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1561
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1561
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1561
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1563
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1559
AIFTA	30/12/2022	2022	0	AI!F1559
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1559
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1559
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1559
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1559
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1559
VKFTA	2022	2022	0	VK!E1557

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1557
VKFTA	2024	2024	0	VK!G1557
VKFTA	2025	2025	0	VK!H1557
VKFTA	2026	2026	0	VK!I1557
VKFTA	2027	2027	0	VK!J1557
VCFTA	2022	2022	0	VC!D1570
VCFTA	2023	2023	0	VC!E1570
VCFTA	2024	2024	0	VC!F1570
VCFTA	2025	2025	0	VC!G1570
VCFTA	2026	2026	0	VC!H1570
VCFTA	2027	2027	0	VC!I1570
VN-EAEU	2022	2022	0	EAV!D1567
VN-EAEU	2023	2023	0	EAV!E1567
VN-EAEU	2024	2024	0	EAV!F1567
VN-EAEU	2025	2025	0	EAV!G1567
VN-EAEU	2026	2026	0	EAV!H1567
VN-EAEU	2027	2027	0	EAV!I1567
AHKFTA	2022	2022	0	AKH!D1575
AHKFTA	2023	2023	0	AKH!E1575
AHKFTA	2024	2024	0	AKH!F1575
AHKFTA	2025	2025	0	AKH!G1575
AHKFTA	2026	2026	0	AKH!H1575
AHKFTA	2027	2027	0	AKH!I1575
EVFTA	2022	2022	2,5	EV-NK!D1558
EVFTA	2023	2023	1,6	EV-NK!E1558
EVFTA	2024	2024	0,8	EV-NK!F1558

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1558
EVFTA	2026	2026	0	EV-NK!H1558
EVFTA	2027	2027	0	EV-NK!I1558
UKVFTA	2022	2022	2,5	UKV!D1560
UKVFTA	2023	2023	1,6	UKV!E1560
UKVFTA	2024	2024	0,8	UKV!F1560
UKVFTA	2025	2025	0	UKV!G1560
UKVFTA	2026	2026	0	UKV!H1560
UKVFTA	2027	2027	0	UKV!I1560
CPTPP	(I)	2021 (DERIVED)	1,6	CPTPP!D1558
CPTPP	(II)	2022 (DERIVED)	0,8	CPTPP!E1558
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1558
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1558
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1558
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1558
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1558
RCEP A	2022	2022	0	RCEPT-A!D1561
RCEP A	2023	2023	0	RCEPT-A!E1561
RCEP A	2024	2024	0	RCEPT-A!F1561
RCEP A	2025	2025	0	RCEPT-A!G1561
RCEP A	2026	2026	0	RCEPT-A!H1561
RCEP A	2027	2027	0	RCEPT-A!I1561
RCEP B	2022	2022	0	B!D1561
RCEP B	2023	2023	0	B!E1561
RCEP B	2024	2024	0	B!F1561
RCEP B	2025	2025	0	B!G1561

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1561
RCEP B	2027	2027	0	B!I1561
RCEP C	2022	2022	0	C!D1561
RCEP C	2023	2023	0	C!E1561
RCEP C	2024	2024	0	C!F1561
RCEP C	2025	2025	0	C!G1561
RCEP C	2026	2026	0	C!H1561
RCEP C	2027	2027	0	C!I1561
RCEP D	2022	2022	0	D!D1561
RCEP D	2023	2023	0	D!E1561
RCEP D	2024	2024	0	D!F1561
RCEP D	2025	2025	0	D!G1561
RCEP D	2026	2026	0	D!H1561
RCEP D	2027	2027	0	D!I1561
RCEP E	2022	2022	0	E!D1563
RCEP E	2023	2023	0	E!E1563
RCEP E	2024	2024	0	E!F1563
RCEP E	2025	2025	0	E!G1563
RCEP E	2026	2026	0	E!H1563
RCEP E	2027	2027	0	E!I1563
RCEP F	2022	2022	0	F!D1561
RCEP F	2023	2023	0	F!E1561
RCEP F	2024	2024	0	F!F1561
RCEP F	2025	2025	0	F!G1561
RCEP F	2026	2026	0	F!H1561
RCEP F	2027	2027	0	F!I1561

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F1483
VIFTA	2025	2025	3.6	VI!G1483
VIFTA	2026	2026	2.9	VI!H1483
VIFTA	2027	2027	2.1	VI!I1483

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
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 1008.40.00. 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 5% for 1008.40.00 was checked against BT2026 (cell BT2026!N1551), 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.