Vietnam Tariff Intelligence

HS 1102.20.00 detail

HS code	1102.20.00
Description	Cereal flours other than of wheat or meslin / - Maize (corn) flour
Unit	kg
Generated	10/11/2026 04:59:12
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/11022000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1583
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1583
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1583
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-CN)	0% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-PH)	0% (except PH)	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
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	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	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!E1571
ATIGA	2022	2022	0	AT!E1572
ATIGA	2023	2023	0	AT!F1572
ATIGA	2024	2024	0	AT!G1572
ATIGA	2025	2025	0	AT!H1572
ATIGA	2026	2026	0	AT!I1572
ATIGA	2027	2027	0	AT!J1572
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1574
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1574
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1574

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1574
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1574
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1574
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1576
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1576
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1576
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1576
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1576
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1576
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1578
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1574
AIFTA	30/12/2022	2022	0	AI!F1574
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1574
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1574
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1574
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1574
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1574
VKFTA	2022	2022	0	VK!E1572
VKFTA	2023	2023	0	VK!F1572
VKFTA	2024	2024	0	VK!G1572
VKFTA	2025	2025	0	VK!H1572
VKFTA	2026	2026	0	VK!I1572
VKFTA	2027	2027	0	VK!J1572
VCFTA	2022	2022	3	VC!D1585
VCFTA	2023	2023	1	VC!E1585
VCFTA	2024	2024	0	VC!F1585

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1585
VCFTA	2026	2026	0	VC!H1585
VCFTA	2027	2027	0	VC!I1585
VN-EAEU	2022	2022	0	EAV!D1582
VN-EAEU	2023	2023	0	EAV!E1582
VN-EAEU	2024	2024	0	EAV!F1582
VN-EAEU	2025	2025	0	EAV!G1582
VN-EAEU	2026	2026	0	EAV!H1582
VN-EAEU	2027	2027	0	EAV!I1582
AHKFTA	2022	2022	*	AKH!D1590
AHKFTA	2023	2023	*	AKH!E1590
AHKFTA	2024	2024	*	AKH!F1590
AHKFTA	2025	2025	*	AKH!G1590
AHKFTA	2026	2026	*	AKH!H1590
AHKFTA	2027	2027	*	AKH!I1590
EVFTA	2022	2022	7,5	EV-NK!D1573
EVFTA	2023	2023	5	EV-NK!E1573
EVFTA	2024	2024	2,5	EV-NK!F1573
EVFTA	2025	2025	0	EV-NK!G1573
EVFTA	2026	2026	0	EV-NK!H1573
EVFTA	2027	2027	0	EV-NK!I1573
UKVFTA	2022	2022	7,5	UKV!D1575
UKVFTA	2023	2023	5	UKV!E1575
UKVFTA	2024	2024	2,5	UKV!F1575
UKVFTA	2025	2025	0	UKV!G1575
UKVFTA	2026	2026	0	UKV!H1575

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1575
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1573
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1573
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1573
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1573
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1573
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1573
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1573
RCEP A	2022	2022	14	RCEPT-A!D1576
RCEP A	2023	2023	13	RCEPT-A!E1576
RCEP A	2024	2024	12	RCEPT-A!F1576
RCEP A	2025	2025	11	RCEPT-A!G1576
RCEP A	2026	2026	10	RCEPT-A!H1576
RCEP A	2027	2027	9	RCEPT-A!I1576
RCEP B	2022	2022	14	B!D1576
RCEP B	2023	2023	13	B!E1576
RCEP B	2024	2024	12	B!F1576
RCEP B	2025	2025	11	B!G1576
RCEP B	2026	2026	10	B!H1576
RCEP B	2027	2027	9	B!I1576
RCEP C	2022	2022	*	C!D1576
RCEP C	2023	2023	*	C!E1576
RCEP C	2024	2024	*	C!F1576
RCEP C	2025	2025	*	C!G1576
RCEP C	2026	2026	*	C!H1576
RCEP C	2027	2027	*	C!I1576

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D1576
RCEP D	2023	2023	13,1	D!E1576
RCEP D	2024	2024	12,2	D!F1576
RCEP D	2025	2025	11,3	D!G1576
RCEP D	2026	2026	10,3	D!H1576
RCEP D	2027	2027	9,4	D!I1576
RCEP E	2022	2022	14	E!D1578
RCEP E	2023	2023	13	E!E1578
RCEP E	2024	2024	12	E!F1578
RCEP E	2025	2025	11	E!G1578
RCEP E	2026	2026	10	E!H1578
RCEP E	2027	2027	9	E!I1578
RCEP F	2022	2022	14	F!D1576
RCEP F	2023	2023	13	F!E1576
RCEP F	2024	2024	12	F!F1576
RCEP F	2025	2025	11	F!G1576
RCEP F	2026	2026	10	F!H1576
RCEP F	2027	2027	9	F!I1576
VIFTA	2024	2024	12.9	VI!F1497
VIFTA	2025	2025	10.7	VI!G1497
VIFTA	2026	2026	8.6	VI!H1497
VIFTA	2027	2027	6.4	VI!I1497

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	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): 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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	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 "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 1102.20.00. 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 15% for 1102.20.00 was checked against BT2026 (cell BT2026!N1583), 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
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)
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)
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.