Vietnam Tariff Intelligence

HS 1102.90.90 detail

HS code	1102.90.90
Description	Cereal flours other than of wheat or meslin / - Other: / - - Other
Unit	kg
Generated	03/11/2026 07:24:32
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/11029090/

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!K1587
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1587
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1587
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 (-ID, CN)	0% (except ID, 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(-ID, KR)	0% (except ID, KR)	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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	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 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
VIFTA	10.5	10.5%	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
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!E1575
ATIGA	2022	2022	0	AT!E1576
ATIGA	2023	2023	0	AT!F1576
ATIGA	2024	2024	0	AT!G1576
ATIGA	2025	2025	0	AT!H1576
ATIGA	2026	2026	0	AT!I1576
ATIGA	2027	2027	0	AT!J1576
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1578
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1578
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1578

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1578
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1578
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1578
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1580
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1580
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1580
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1580
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1580
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1580
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1582
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1578
AIFTA	30/12/2022	2022	0	AI!F1578
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1578
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1578
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1578
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1578
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1578
VKFTA	2022	2022	0	VK!E1576
VKFTA	2023	2023	0	VK!F1576
VKFTA	2024	2024	0	VK!G1576
VKFTA	2025	2025	0	VK!H1576
VKFTA	2026	2026	0	VK!I1576
VKFTA	2027	2027	0	VK!J1576
VCFTA	2022	2022	3	VC!D1589
VCFTA	2023	2023	1	VC!E1589
VCFTA	2024	2024	0	VC!F1589

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1589
VCFTA	2026	2026	0	VC!H1589
VCFTA	2027	2027	0	VC!I1589
VN-EAEU	2022	2022	0	EAV!D1586
VN-EAEU	2023	2023	0	EAV!E1586
VN-EAEU	2024	2024	0	EAV!F1586
VN-EAEU	2025	2025	0	EAV!G1586
VN-EAEU	2026	2026	0	EAV!H1586
VN-EAEU	2027	2027	0	EAV!I1586
AHKFTA	2022	2022	*	AKH!D1594
AHKFTA	2023	2023	*	AKH!E1594
AHKFTA	2024	2024	*	AKH!F1594
AHKFTA	2025	2025	*	AKH!G1594
AHKFTA	2026	2026	*	AKH!H1594
AHKFTA	2027	2027	*	AKH!I1594
EVFTA	2022	2022	9,3	EV-NK!D1577
EVFTA	2023	2023	7,5	EV-NK!E1577
EVFTA	2024	2024	5,6	EV-NK!F1577
EVFTA	2025	2025	3,7	EV-NK!G1577
EVFTA	2026	2026	1,8	EV-NK!H1577
EVFTA	2027	2027	0	EV-NK!I1577
UKVFTA	2022	2022	9,3	UKV!D1579
UKVFTA	2023	2023	7,5	UKV!E1579
UKVFTA	2024	2024	5,6	UKV!F1579
UKVFTA	2025	2025	3,7	UKV!G1579
UKVFTA	2026	2026	1,8	UKV!H1579

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1579
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1577
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1577
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1577
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1577
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1577
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1577
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1577
RCEP A	2022	2022	14	RCEPT-A!D1580
RCEP A	2023	2023	13	RCEPT-A!E1580
RCEP A	2024	2024	12	RCEPT-A!F1580
RCEP A	2025	2025	11	RCEPT-A!G1580
RCEP A	2026	2026	10	RCEPT-A!H1580
RCEP A	2027	2027	9	RCEPT-A!I1580
RCEP B	2022	2022	14	B!D1580
RCEP B	2023	2023	13	B!E1580
RCEP B	2024	2024	12	B!F1580
RCEP B	2025	2025	11	B!G1580
RCEP B	2026	2026	10	B!H1580
RCEP B	2027	2027	9	B!I1580
RCEP C	2022	2022	*	C!D1580
RCEP C	2023	2023	*	C!E1580
RCEP C	2024	2024	*	C!F1580
RCEP C	2025	2025	*	C!G1580
RCEP C	2026	2026	*	C!H1580
RCEP C	2027	2027	*	C!I1580

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D1580
RCEP D	2023	2023	13,1	D!E1580
RCEP D	2024	2024	12,2	D!F1580
RCEP D	2025	2025	11,3	D!G1580
RCEP D	2026	2026	10,3	D!H1580
RCEP D	2027	2027	9,4	D!I1580
RCEP E	2022	2022	14	E!D1582
RCEP E	2023	2023	13	E!E1582
RCEP E	2024	2024	12	E!F1582
RCEP E	2025	2025	11	E!G1582
RCEP E	2026	2026	10	E!H1582
RCEP E	2027	2027	9	E!I1582
RCEP F	2022	2022	14	F!D1580
RCEP F	2023	2023	13	F!E1580
RCEP F	2024	2024	12	F!F1580
RCEP F	2025	2025	11	F!G1580
RCEP F	2026	2026	10	F!H1580
RCEP F	2027	2027	9	F!I1580
VIFTA	2024	2024	13.5	VI!F1501
VIFTA	2025	2025	12	VI!G1501
VIFTA	2026	2026	10.5	VI!H1501
VIFTA	2027	2027	9	VI!I1501

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1102.90 has 3 lines; 1102.90.90 is distinguished from its siblings by: Other.	1102.90.10 Rice flour; 1102.90.20 Rye flour	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 1102.90.90. 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 15% for 1102.90.90 was checked against BT2026 (cell BT2026!N1587), 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)

Item policy
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.