Vietnam Tariff Intelligence

HS 1103.11.00 detail

HS code	1103.11.00
Description	Cereal groats, meal and pellets / - Groats and meal: / - - Of wheat
Unit	kg
Generated	11/11/2026 15:32:18
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/11031100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1590
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1590
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1590
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	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
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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	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!E1579
ATIGA	2022	2022	0	AT!E1580
ATIGA	2023	2023	0	AT!F1580
ATIGA	2024	2024	0	AT!G1580
ATIGA	2025	2025	0	AT!H1580
ATIGA	2026	2026	0	AT!I1580
ATIGA	2027	2027	0	AT!J1580
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1582
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1582
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1582

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1582
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1582
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1582
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1584
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1584
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1584
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1584
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1584
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1584
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1586
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1582
AIFTA	30/12/2022	2022	0	AI!F1582
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1582
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1582
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1582
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1582
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1582
VKFTA	2022	2022	0	VK!E1580
VKFTA	2023	2023	0	VK!F1580
VKFTA	2024	2024	0	VK!G1580
VKFTA	2025	2025	0	VK!H1580
VKFTA	2026	2026	0	VK!I1580
VKFTA	2027	2027	0	VK!J1580
VCFTA	2022	2022	4	VC!D1593
VCFTA	2023	2023	2	VC!E1593
VCFTA	2024	2024	0	VC!F1593

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1593
VCFTA	2026	2026	0	VC!H1593
VCFTA	2027	2027	0	VC!I1593
VN-EAEU	2022	2022	0	EAV!D1590
VN-EAEU	2023	2023	0	EAV!E1590
VN-EAEU	2024	2024	0	EAV!F1590
VN-EAEU	2025	2025	0	EAV!G1590
VN-EAEU	2026	2026	0	EAV!H1590
VN-EAEU	2027	2027	0	EAV!I1590
AHKFTA	2022	2022	*	AKH!D1598
AHKFTA	2023	2023	*	AKH!E1598
AHKFTA	2024	2024	*	AKH!F1598
AHKFTA	2025	2025	*	AKH!G1598
AHKFTA	2026	2026	*	AKH!H1598
AHKFTA	2027	2027	*	AKH!I1598
EVFTA	2022	2022	12,5	EV-NK!D1581
EVFTA	2023	2023	10	EV-NK!E1581
EVFTA	2024	2024	7,5	EV-NK!F1581
EVFTA	2025	2025	5	EV-NK!G1581
EVFTA	2026	2026	2,5	EV-NK!H1581
EVFTA	2027	2027	0	EV-NK!I1581
UKVFTA	2022	2022	12,5	UKV!D1583
UKVFTA	2023	2023	10	UKV!E1583
UKVFTA	2024	2024	7,5	UKV!F1583
UKVFTA	2025	2025	5	UKV!G1583
UKVFTA	2026	2026	2,5	UKV!H1583

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1583
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1581
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1581
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1581
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1581
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1581
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1581
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1581
RCEP A	2022	2022	20	RCEPT-A!D1584
RCEP A	2023	2023	20	RCEPT-A!E1584
RCEP A	2024	2024	20	RCEPT-A!F1584
RCEP A	2025	2025	20	RCEPT-A!G1584
RCEP A	2026	2026	20	RCEPT-A!H1584
RCEP A	2027	2027	20	RCEPT-A!I1584
RCEP B	2022	2022	20	B!D1584
RCEP B	2023	2023	20	B!E1584
RCEP B	2024	2024	20	B!F1584
RCEP B	2025	2025	20	B!G1584
RCEP B	2026	2026	20	B!H1584
RCEP B	2027	2027	20	B!I1584
RCEP C	2022	2022	*	C!D1584
RCEP C	2023	2023	*	C!E1584
RCEP C	2024	2024	*	C!F1584
RCEP C	2025	2025	*	C!G1584
RCEP C	2026	2026	*	C!H1584
RCEP C	2027	2027	*	C!I1584

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1584
RCEP D	2023	2023	20	D!E1584
RCEP D	2024	2024	20	D!F1584
RCEP D	2025	2025	20	D!G1584
RCEP D	2026	2026	20	D!H1584
RCEP D	2027	2027	20	D!I1584
RCEP E	2022	2022	20	E!D1586
RCEP E	2023	2023	20	E!E1586
RCEP E	2024	2024	20	E!F1586
RCEP E	2025	2025	20	E!G1586
RCEP E	2026	2026	20	E!H1586
RCEP E	2027	2027	20	E!I1586
RCEP F	2022	2022	20	F!D1584
RCEP F	2023	2023	20	F!E1584
RCEP F	2024	2024	20	F!F1584
RCEP F	2025	2025	20	F!G1584
RCEP F	2026	2026	20	F!H1584
RCEP F	2027	2027	20	F!I1584
VIFTA	2024	2024	18	VI!F1504
VIFTA	2025	2025	16	VI!G1504
VIFTA	2026	2026	14	VI!H1504
VIFTA	2027	2027	12	VI!I1504

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 1103.11.00. 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 20% for 1103.11.00 was checked against BT2026 (cell BT2026!N1590), 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)
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.