

## HS 1104.19.90 detail

|                            |                                                                                                                                                                                                                                                     |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 1104.19.90                                                                                                                                                                                                                                          |
| <b>Description</b>         | Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground / - Rolled or flaked grains: / - - Of other cereals: / - - - Other |
| <b>Unit</b>                | kg                                                                                                                                                                                                                                                  |
| <b>Generated</b>           | 30/10/2026 21:58:21                                                                                                                                                                                                                                 |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                          |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                          |
| <b>Link</b>                | <a href="https://mail.vietnamtariff.com/hs-code/11041990/">https://mail.vietnamtariff.com/hs-code/11041990/</a>                                                                                                                                     |

### 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!K1602 |
| Preferential (MFN)   | 5            | 5%                             | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1602 |
| VAT                  | */5/8/10     | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1602 |
| 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<br>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            | 0%             | 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(-KR)       | 0% (except 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          | 0,6          | 0.6%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0,6          | 0.6%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 1            | 1%             | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 2,5          | 2.5%           | 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) | 2,5          | 2.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 2,5          | 2.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 2,5          | 2.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 2,5          | 2.5%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 2,7          | 2.7%    | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 3.5          | 3.5%    | 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    |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E1592 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E1593 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F1593 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G1593 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H1593 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I1593 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J1593 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E1595 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1595 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1595 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1595   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1595   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1595   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2.5          | VJ!E1597   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1            | VJ!F1597   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1597   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1597   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1597   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1597   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1599   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1595 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1595   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1595   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1595   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1595   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1595   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1595   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1593   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F1593   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G1593   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H1593   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I1593   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J1593   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D1606   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E1606   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F1606   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G1606    |
| VCFTA   | 2026   | 2026 | 0            | VC!H1606    |
| VCFTA   | 2027   | 2027 | 0            | VC!I1606    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D1603   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E1603   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F1603   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G1603   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H1603   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I1603   |
| AHKFTA  | 2022   | 2022 | 3            | AKH!D1611   |
| AHKFTA  | 2023   | 2023 | 2            | AKH!E1611   |
| AHKFTA  | 2024   | 2024 | 2            | AKH!F1611   |
| AHKFTA  | 2025   | 2025 | 1            | AKH!G1611   |
| AHKFTA  | 2026   | 2026 | 1            | AKH!H1611   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I1611   |
| EVFTA   | 2022   | 2022 | 3,1          | EV-NK!D1594 |
| EVFTA   | 2023   | 2023 | 2,5          | EV-NK!E1594 |
| EVFTA   | 2024   | 2024 | 1,8          | EV-NK!F1594 |
| EVFTA   | 2025   | 2025 | 1,2          | EV-NK!G1594 |
| EVFTA   | 2026   | 2026 | 0,6          | EV-NK!H1594 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I1594 |
| UKVFTA  | 2022   | 2022 | 3,1          | UKV!D1596   |
| UKVFTA  | 2023   | 2023 | 2,5          | UKV!E1596   |
| UKVFTA  | 2024   | 2024 | 1,8          | UKV!F1596   |
| UKVFTA  | 2025   | 2025 | 1,2          | UKV!G1596   |
| UKVFTA  | 2026   | 2026 | 0,6          | UKV!H1596   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I1596     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D1594   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1594   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1594   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1594   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1594   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1594   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1594   |
| RCEP A | 2022   | 2022           | 4,5          | RCEPT-A!D1597 |
| RCEP A | 2023   | 2023           | 4            | RCEPT-A!E1597 |
| RCEP A | 2024   | 2024           | 3,5          | RCEPT-A!F1597 |
| RCEP A | 2025   | 2025           | 3            | RCEPT-A!G1597 |
| RCEP A | 2026   | 2026           | 2,5          | RCEPT-A!H1597 |
| RCEP A | 2027   | 2027           | 2            | RCEPT-A!I1597 |
| RCEP B | 2022   | 2022           | 4,5          | B!D1597       |
| RCEP B | 2023   | 2023           | 4            | B!E1597       |
| RCEP B | 2024   | 2024           | 3,5          | B!F1597       |
| RCEP B | 2025   | 2025           | 3            | B!G1597       |
| RCEP B | 2026   | 2026           | 2,5          | B!H1597       |
| RCEP B | 2027   | 2027           | 2            | B!I1597       |
| RCEP C | 2022   | 2022           | 4,5          | C!D1597       |
| RCEP C | 2023   | 2023           | 4            | C!E1597       |
| RCEP C | 2024   | 2024           | 3,5          | C!F1597       |
| RCEP C | 2025   | 2025           | 3            | C!G1597       |
| RCEP C | 2026   | 2026           | 2,5          | C!H1597       |
| RCEP C | 2027   | 2027           | 2            | C!I1597       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 4,5          | D!D1597  |
| RCEP D | 2023   | 2023 | 4,1          | D!E1597  |
| RCEP D | 2024   | 2024 | 3,6          | D!F1597  |
| RCEP D | 2025   | 2025 | 3,2          | D!G1597  |
| RCEP D | 2026   | 2026 | 2,7          | D!H1597  |
| RCEP D | 2027   | 2027 | 2,3          | D!I1597  |
| RCEP E | 2022   | 2022 | 4,5          | E!D1599  |
| RCEP E | 2023   | 2023 | 4            | E!E1599  |
| RCEP E | 2024   | 2024 | 3,5          | E!F1599  |
| RCEP E | 2025   | 2025 | 3            | E!G1599  |
| RCEP E | 2026   | 2026 | 2,5          | E!H1599  |
| RCEP E | 2027   | 2027 | 2            | E!I1599  |
| RCEP F | 2022   | 2022 | 4,5          | F!D1597  |
| RCEP F | 2023   | 2023 | 4            | F!E1597  |
| RCEP F | 2024   | 2024 | 3,5          | F!F1597  |
| RCEP F | 2025   | 2025 | 3            | F!G1597  |
| RCEP F | 2026   | 2026 | 2,5          | F!H1597  |
| RCEP F | 2027   | 2027 | 2            | F!I1597  |
| VIFTA  | 2024   | 2024 | 4.5          | VI!F1516 |
| VIFTA  | 2025   | 2025 | 4            | VI!G1516 |
| VIFTA  | 2026   | 2026 | 3.5          | VI!H1516 |
| VIFTA  | 2027   | 2027 | 3            | VI!I1516 |

**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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 1104.19 has 2 lines; 1104.19.90 is distinguished from its siblings by: Other.                                                           | 1104.19.10 Of maize (corn) | 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 1104.19.90. 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 5% for 1104.19.90 was checked against BT2026 (cell BT2026!N1602), 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)      |
| 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.