Vietnam Tariff Intelligence

HS 1104.22.00 detail

HS code	1104.22.00
Description	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 / - Other worked grains (for example, hulled, pearled, sliced or kibbled): / - - Of oats
Unit	kg
Generated	07/11/2026 15:54:02
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/11042200/

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!K1604
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1604
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1604
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	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	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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1594
ATIGA	2022	2022	0	AT!E1595
ATIGA	2023	2023	0	AT!F1595
ATIGA	2024	2024	0	AT!G1595
ATIGA	2025	2025	0	AT!H1595
ATIGA	2026	2026	0	AT!I1595
ATIGA	2027	2027	0	AT!J1595
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1597
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1597
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1597

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1597
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1597
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1597
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1599
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1599
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1599
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1599
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1599
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1599
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1601
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1597
AIFTA	30/12/2022	2022	0	AI!F1597
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1597
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1597
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1597
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1597
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1597
VKFTA	2022	2022	0	VK!E1595
VKFTA	2023	2023	0	VK!F1595
VKFTA	2024	2024	0	VK!G1595
VKFTA	2025	2025	0	VK!H1595
VKFTA	2026	2026	0	VK!I1595
VKFTA	2027	2027	0	VK!J1595
VCFTA	2022	2022	4	VC!D1608
VCFTA	2023	2023	2	VC!E1608
VCFTA	2024	2024	0	VC!F1608

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1608
VCFTA	2026	2026	0	VC!H1608
VCFTA	2027	2027	0	VC!I1608
VN-EAEU	2022	2022	0	EAV!D1605
VN-EAEU	2023	2023	0	EAV!E1605
VN-EAEU	2024	2024	0	EAV!F1605
VN-EAEU	2025	2025	0	EAV!G1605
VN-EAEU	2026	2026	0	EAV!H1605
VN-EAEU	2027	2027	0	EAV!I1605
AHKFTA	2022	2022	9	AKH!D1613
AHKFTA	2023	2023	6	AKH!E1613
AHKFTA	2024	2024	6	AKH!F1613
AHKFTA	2025	2025	3	AKH!G1613
AHKFTA	2026	2026	3	AKH!H1613
AHKFTA	2027	2027	0	AKH!I1613
EVFTA	2022	2022	9,3	EV-NK!D1596
EVFTA	2023	2023	7,5	EV-NK!E1596
EVFTA	2024	2024	5,6	EV-NK!F1596
EVFTA	2025	2025	3,7	EV-NK!G1596
EVFTA	2026	2026	1,8	EV-NK!H1596
EVFTA	2027	2027	0	EV-NK!I1596
UKVFTA	2022	2022	9,3	UKV!D1598
UKVFTA	2023	2023	7,5	UKV!E1598
UKVFTA	2024	2024	5,6	UKV!F1598
UKVFTA	2025	2025	3,7	UKV!G1598
UKVFTA	2026	2026	1,8	UKV!H1598

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1598
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1596
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1596
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1596
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1596
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1596
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1596
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1596
RCEP A	2022	2022	13,5	RCEPT-A!D1599
RCEP A	2023	2023	12	RCEPT-A!E1599
RCEP A	2024	2024	10,5	RCEPT-A!F1599
RCEP A	2025	2025	9	RCEPT-A!G1599
RCEP A	2026	2026	7,5	RCEPT-A!H1599
RCEP A	2027	2027	6	RCEPT-A!I1599
RCEP B	2022	2022	13,5	B!D1599
RCEP B	2023	2023	12	B!E1599
RCEP B	2024	2024	10,5	B!F1599
RCEP B	2025	2025	9	B!G1599
RCEP B	2026	2026	7,5	B!H1599
RCEP B	2027	2027	6	B!I1599
RCEP C	2022	2022	13,5	C!D1599
RCEP C	2023	2023	12	C!E1599
RCEP C	2024	2024	10,5	C!F1599
RCEP C	2025	2025	9	C!G1599
RCEP C	2026	2026	7,5	C!H1599
RCEP C	2027	2027	6	C!I1599

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D1599
RCEP D	2023	2023	12,3	D!E1599
RCEP D	2024	2024	10,9	D!F1599
RCEP D	2025	2025	9,5	D!G1599
RCEP D	2026	2026	8,2	D!H1599
RCEP D	2027	2027	6,8	D!I1599
RCEP E	2022	2022	13,5	E!D1601
RCEP E	2023	2023	12	E!E1601
RCEP E	2024	2024	10,5	E!F1601
RCEP E	2025	2025	9	E!G1601
RCEP E	2026	2026	7,5	E!H1601
RCEP E	2027	2027	6	E!I1601
RCEP F	2022	2022	13,5	F!D1599
RCEP F	2023	2023	12	F!E1599
RCEP F	2024	2024	10,5	F!F1599
RCEP F	2025	2025	9	F!G1599
RCEP F	2026	2026	7,5	F!H1599
RCEP F	2027	2027	6	F!I1599
VIFTA	2024	2024	13.5	VI!F1518
VIFTA	2025	2025	12	VI!G1518
VIFTA	2026	2026	10.5	VI!H1518
VIFTA	2027	2027	9	VI!I1518

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
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 1104.22.00. 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 1104.22.00 was checked against BT2026 (cell BT2026!N1604), 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.