Vietnam Tariff Intelligence

HS 1106.30.00 detail

HS code	1106.30.00
Description	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8 / - Of the products of Chapter 8
Unit	kg
Generated	09/11/2026 18:08:51
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/11063000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1619
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1619
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1619
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	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!E1611

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1612
ATIGA	2023	2023	0	AT!F1612
ATIGA	2024	2024	0	AT!G1612
ATIGA	2025	2025	0	AT!H1612
ATIGA	2026	2026	0	AT!I1612
ATIGA	2027	2027	0	AT!J1612
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1614
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1614
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1614
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1614
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1614
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1614
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1616
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1616
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1616
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1616
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1616
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1616
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1618
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1614
AIFTA	30/12/2022	2022	0	AI!F1614
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1614
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1614
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1614
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1614
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1614

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1612
VKFTA	2023	2023	0	VK!F1612
VKFTA	2024	2024	0	VK!G1612
VKFTA	2025	2025	0	VK!H1612
VKFTA	2026	2026	0	VK!I1612
VKFTA	2027	2027	0	VK!J1612
VCFTA	2022	2022	11	VC!D1625
VCFTA	2023	2023	9	VC!E1625
VCFTA	2024	2024	6	VC!F1625
VCFTA	2025	2025	4	VC!G1625
VCFTA	2026	2026	2	VC!H1625
VCFTA	2027	2027	0	VC!I1625
VN-EAEU	2022	2022	8,2	EAV!D1622
VN-EAEU	2023	2023	5,5	EAV!E1622
VN-EAEU	2024	2024	2,7	EAV!F1622
VN-EAEU	2025	2025	0	EAV!G1622
VN-EAEU	2026	2026	0	EAV!H1622
VN-EAEU	2027	2027	0	EAV!I1622
AHKFTA	2022	2022	18	AKH!D1630
AHKFTA	2023	2023	12	AKH!E1630
AHKFTA	2024	2024	12	AKH!F1630
AHKFTA	2025	2025	6	AKH!G1630
AHKFTA	2026	2026	6	AKH!H1630
AHKFTA	2027	2027	0	AKH!I1630
EVFTA	2022	2022	18,7	EV-NK!D1613
EVFTA	2023	2023	15	EV-NK!E1613

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	11,2	EV-NK!F1613
EVFTA	2025	2025	7,5	EV-NK!G1613
EVFTA	2026	2026	3,7	EV-NK!H1613
EVFTA	2027	2027	0	EV-NK!I1613
UKVFTA	2022	2022	18,7	UKV!D1615
UKVFTA	2023	2023	15	UKV!E1615
UKVFTA	2024	2024	11,2	UKV!F1615
UKVFTA	2025	2025	7,5	UKV!G1615
UKVFTA	2026	2026	3,7	UKV!H1615
UKVFTA	2027	2027	0	UKV!I1615
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D1613
CPTPP	(II)	2022 (DERIVED)	5	CPTPP!E1613
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1613
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1613
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1613
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1613
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1613
RCEP A	2022	2022	27	RCEPT-A!D1616
RCEP A	2023	2023	24	RCEPT-A!E1616
RCEP A	2024	2024	21	RCEPT-A!F1616
RCEP A	2025	2025	18	RCEPT-A!G1616
RCEP A	2026	2026	15	RCEPT-A!H1616
RCEP A	2027	2027	12	RCEPT-A!I1616
RCEP B	2022	2022	27	B!D1616
RCEP B	2023	2023	24	B!E1616
RCEP B	2024	2024	21	B!F1616

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	18	B!G1616
RCEP B	2026	2026	15	B!H1616
RCEP B	2027	2027	12	B!I1616
RCEP C	2022	2022	27	C!D1616
RCEP C	2023	2023	24	C!E1616
RCEP C	2024	2024	21	C!F1616
RCEP C	2025	2025	18	C!G1616
RCEP C	2026	2026	15	C!H1616
RCEP C	2027	2027	12	C!I1616
RCEP D	2022	2022	27,3	D!D1616
RCEP D	2023	2023	24,5	D!E1616
RCEP D	2024	2024	21,8	D!F1616
RCEP D	2025	2025	19,1	D!G1616
RCEP D	2026	2026	16,4	D!H1616
RCEP D	2027	2027	13,6	D!I1616
RCEP E	2022	2022	27	E!D1618
RCEP E	2023	2023	24	E!E1618
RCEP E	2024	2024	21	E!F1618
RCEP E	2025	2025	18	E!G1618
RCEP E	2026	2026	15	E!H1618
RCEP E	2027	2027	12	E!I1618
RCEP F	2022	2022	27	F!D1616
RCEP F	2023	2023	24	F!E1616
RCEP F	2024	2024	21	F!F1616
RCEP F	2025	2025	18	F!G1616
RCEP F	2026	2026	15	F!H1616

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	12	F!I1616
VIFTA	2024	2024	27	VI!F1533
VIFTA	2025	2025	24	VI!G1533
VIFTA	2026	2026	21	VI!H1533
VIFTA	2027	2027	18	VI!I1533

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 "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 1106.30.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 30% for 1106.30.00 was checked against BT2026 (cell BT2026!N1619), 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.