Vietnam Tariff Intelligence

HS 1107.10.00 detail

HS code	1107.10.00
Description	Malt, whether or not roasted / - Not roasted
Unit	kg
Generated	01/11/2026 16:07:10
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/11071000/

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!K1621
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1621
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1621
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	2.9	2.9%	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!E1614
ATIGA	2022	2022	0	AT!E1615

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1615
ATIGA	2024	2024	0	AT!G1615
ATIGA	2025	2025	0	AT!H1615
ATIGA	2026	2026	0	AT!I1615
ATIGA	2027	2027	0	AT!J1615
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1617
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1617
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1617
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1617
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1617
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1617
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1619
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1619
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1619
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1619
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1619
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1619
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1621
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1617
AIFTA	30/12/2022	2022	0	AI!F1617
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1617
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1617
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1617
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1617
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1617
VKFTA	2022	2022	0	VK!E1615

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1615
VKFTA	2024	2024	0	VK!G1615
VKFTA	2025	2025	0	VK!H1615
VKFTA	2026	2026	0	VK!I1615
VKFTA	2027	2027	0	VK!J1615
VCFTA	2022	2022	0	VC!D1628
VCFTA	2023	2023	0	VC!E1628
VCFTA	2024	2024	0	VC!F1628
VCFTA	2025	2025	0	VC!G1628
VCFTA	2026	2026	0	VC!H1628
VCFTA	2027	2027	0	VC!I1628
VN-EAEU	2022	2022	0	EAV!D1625
VN-EAEU	2023	2023	0	EAV!E1625
VN-EAEU	2024	2024	0	EAV!F1625
VN-EAEU	2025	2025	0	EAV!G1625
VN-EAEU	2026	2026	0	EAV!H1625
VN-EAEU	2027	2027	0	EAV!I1625
AHKFTA	2022	2022	0	AKH!D1633
AHKFTA	2023	2023	0	AKH!E1633
AHKFTA	2024	2024	0	AKH!F1633
AHKFTA	2025	2025	0	AKH!G1633
AHKFTA	2026	2026	0	AKH!H1633
AHKFTA	2027	2027	0	AKH!I1633
EVFTA	2022	2022	2,5	EV-NK!D1616
EVFTA	2023	2023	1,6	EV-NK!E1616
EVFTA	2024	2024	0,8	EV-NK!F1616

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G1616
EVFTA	2026	2026	0	EV-NK!H1616
EVFTA	2027	2027	0	EV-NK!I1616
UKVFTA	2022	2022	2,5	UKV!D1618
UKVFTA	2023	2023	1,6	UKV!E1618
UKVFTA	2024	2024	0,8	UKV!F1618
UKVFTA	2025	2025	0	UKV!G1618
UKVFTA	2026	2026	0	UKV!H1618
UKVFTA	2027	2027	0	UKV!I1618
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1616
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1616
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1616
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1616
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1616
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1616
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1616
RCEP A	2022	2022	0	RCEPT-A!D1619
RCEP A	2023	2023	0	RCEPT-A!E1619
RCEP A	2024	2024	0	RCEPT-A!F1619
RCEP A	2025	2025	0	RCEPT-A!G1619
RCEP A	2026	2026	0	RCEPT-A!H1619
RCEP A	2027	2027	0	RCEPT-A!I1619
RCEP B	2022	2022	0	B!D1619
RCEP B	2023	2023	0	B!E1619
RCEP B	2024	2024	0	B!F1619
RCEP B	2025	2025	0	B!G1619

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1619
RCEP B	2027	2027	0	B!I1619
RCEP C	2022	2022	0	C!D1619
RCEP C	2023	2023	0	C!E1619
RCEP C	2024	2024	0	C!F1619
RCEP C	2025	2025	0	C!G1619
RCEP C	2026	2026	0	C!H1619
RCEP C	2027	2027	0	C!I1619
RCEP D	2022	2022	0	D!D1619
RCEP D	2023	2023	0	D!E1619
RCEP D	2024	2024	0	D!F1619
RCEP D	2025	2025	0	D!G1619
RCEP D	2026	2026	0	D!H1619
RCEP D	2027	2027	0	D!I1619
RCEP E	2022	2022	0	E!D1621
RCEP E	2023	2023	0	E!E1621
RCEP E	2024	2024	0	E!F1621
RCEP E	2025	2025	0	E!G1621
RCEP E	2026	2026	0	E!H1621
RCEP E	2027	2027	0	E!I1621
RCEP F	2022	2022	0	F!D1619
RCEP F	2023	2023	0	F!E1619
RCEP F	2024	2024	0	F!F1619
RCEP F	2025	2025	0	F!G1619
RCEP F	2026	2026	0	F!H1619
RCEP F	2027	2027	0	F!I1619

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F1535
VIFTA	2025	2025	3.6	VI!G1535
VIFTA	2026	2026	2.9	VI!H1535
VIFTA	2027	2027	2.1	VI!I1535

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
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 1107.10.00. 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 5% for 1107.10.00 was checked against BT2026 (cell BT2026!N1621), 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)
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.