

## HS 1108.19.90 detail

|                     |                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------|
| HS code             | 1108.19.90                                                                                                      |
| Description         | Starches; inulin / - Starches: / - - Other starches: / - - - Other                                              |
| Unit                | kg                                                                                                              |
| Generated           | 31/10/2026 08:34:32                                                                                             |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/11081990/">https://mail.vietnamtariff.com/hs-code/11081990/</a> |

### 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!K1631 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1631 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1631 |
| 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<br>đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad<br>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 |
| 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 |
| 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 |

| FTA     | Source value | Rate    | Data basis          | Period | Proof of origin       | Legal basis    | Status     |
|---------|--------------|---------|---------------------|--------|-----------------------|----------------|------------|
| 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 |
| AHKFTA  | 4            | 4%      | Consolidated BT2026 | 2026   | AHK                   | 123/2022/NĐ-CP | Ad valorem |
| VIFTA   | 14           | 14%     | 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!E1625 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E1626 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F1626 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G1626 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H1626 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I1626 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J1626 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E1628 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1628 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1628 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1628   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1628   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1628   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E1630   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F1630   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1630   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1630   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1630   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1630   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1632   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1628 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1628   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1628   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1628   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1628   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1628   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1628   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1626   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F1626   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G1626   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H1626   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I1626   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J1626   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D1639   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E1639   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F1639   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G1639    |
| VCFTA   | 2026   | 2026 | 0            | VC!H1639    |
| VCFTA   | 2027   | 2027 | 0            | VC!I1639    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D1636   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E1636   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F1636   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G1636   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H1636   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I1636   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D1644   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E1644   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F1644   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G1644   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H1644   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I1644   |
| EVFTA   | 2022   | 2022 | 12,5         | EV-NK!D1627 |
| EVFTA   | 2023   | 2023 | 10           | EV-NK!E1627 |
| EVFTA   | 2024   | 2024 | 7,5          | EV-NK!F1627 |
| EVFTA   | 2025   | 2025 | 5            | EV-NK!G1627 |
| EVFTA   | 2026   | 2026 | 2,5          | EV-NK!H1627 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I1627 |
| UKVFTA  | 2022   | 2022 | 12,5         | UKV!D1629   |
| UKVFTA  | 2023   | 2023 | 10           | UKV!E1629   |
| UKVFTA  | 2024   | 2024 | 7,5          | UKV!F1629   |
| UKVFTA  | 2025   | 2025 | 5            | UKV!G1629   |
| UKVFTA  | 2026   | 2026 | 2,5          | UKV!H1629   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I1629     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D1627   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1627   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1627   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1627   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1627   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1627   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1627   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D1630 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E1630 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F1630 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G1630 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H1630 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I1630 |
| RCEP B | 2022   | 2022           | 0            | B!D1630       |
| RCEP B | 2023   | 2023           | 0            | B!E1630       |
| RCEP B | 2024   | 2024           | 0            | B!F1630       |
| RCEP B | 2025   | 2025           | 0            | B!G1630       |
| RCEP B | 2026   | 2026           | 0            | B!H1630       |
| RCEP B | 2027   | 2027           | 0            | B!I1630       |
| RCEP C | 2022   | 2022           | 0            | C!D1630       |
| RCEP C | 2023   | 2023           | 0            | C!E1630       |
| RCEP C | 2024   | 2024           | 0            | C!F1630       |
| RCEP C | 2025   | 2025           | 0            | C!G1630       |
| RCEP C | 2026   | 2026           | 0            | C!H1630       |
| RCEP C | 2027   | 2027           | 0            | C!I1630       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 0            | D!D1630  |
| RCEP D | 2023   | 2023 | 0            | D!E1630  |
| RCEP D | 2024   | 2024 | 0            | D!F1630  |
| RCEP D | 2025   | 2025 | 0            | D!G1630  |
| RCEP D | 2026   | 2026 | 0            | D!H1630  |
| RCEP D | 2027   | 2027 | 0            | D!I1630  |
| RCEP E | 2022   | 2022 | 0            | E!D1632  |
| RCEP E | 2023   | 2023 | 0            | E!E1632  |
| RCEP E | 2024   | 2024 | 0            | E!F1632  |
| RCEP E | 2025   | 2025 | 0            | E!G1632  |
| RCEP E | 2026   | 2026 | 0            | E!H1632  |
| RCEP E | 2027   | 2027 | 0            | E!I1632  |
| RCEP F | 2022   | 2022 | 0            | F!D1630  |
| RCEP F | 2023   | 2023 | 0            | F!E1630  |
| RCEP F | 2024   | 2024 | 0            | F!F1630  |
| RCEP F | 2025   | 2025 | 0            | F!G1630  |
| RCEP F | 2026   | 2026 | 0            | F!H1630  |
| RCEP F | 2027   | 2027 | 0            | F!I1630  |
| VIFTA  | 2024   | 2024 | 18           | VI!F1545 |
| VIFTA  | 2025   | 2025 | 16           | VI!G1545 |
| VIFTA  | 2026   | 2026 | 14           | VI!H1545 |
| VIFTA  | 2027   | 2027 | 12           | VI!I1545 |

### 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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 1108.19 has 2 lines; 1108.19.90 is distinguished from its siblings by: Other.                                                           | 1108.19.10 Sago | 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 "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 1108.19.90. 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 20% for 1108.19.90 was checked against BT2026 (cell BT2026!N1631), 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)      |

Item policy

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.