Vietnam Tariff Intelligence

HS 2302.40.10 detail

HS code	2302.40.10
Description	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants / - Of other cereals: / - - Of rice
Unit	kg
Generated	12/11/2026 10:42:36
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/23024010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2873
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N2873
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2873
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 (-MM)	0% (except MM)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0	0%	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2855
ATIGA	2022	2022	0	AT!E2816
ATIGA	2023	2023	0	AT!F2816
ATIGA	2024	2024	0	AT!G2816
ATIGA	2025	2025	0	AT!H2816
ATIGA	2026	2026	0	AT!I2816
ATIGA	2027	2027	0	AT!J2816
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2854
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2854
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2854

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2854
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2854
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2854
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2858
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2858
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2858
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2858
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2858
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2858
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2858
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2822
AIFTA	30/12/2022	2022	5	AI!F2818
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2818
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2818
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2818
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2818
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2818
VKFTA	2022	2022	0	VK!E2818
VKFTA	2023	2023	0	VK!F2818
VKFTA	2024	2024	0	VK!G2818
VKFTA	2025	2025	0	VK!H2818
VKFTA	2026	2026	0	VK!I2818
VKFTA	2027	2027	0	VK!J2818
VCFTA	2022	2022	5	VC!D2865
VCFTA	2023	2023	5	VC!E2865
VCFTA	2024	2024	0	VC!F2865

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2865
VCFTA	2026	2026	0	VC!H2865
VCFTA	2027	2027	0	VC!I2865
VN-EAEU	2022	2022	0	EAV!D2862
VN-EAEU	2023	2023	0	EAV!E2862
VN-EAEU	2024	2024	0	EAV!F2862
VN-EAEU	2025	2025	0	EAV!G2862
VN-EAEU	2026	2026	0	EAV!H2862
VN-EAEU	2027	2027	0	EAV!I2862
AHKFTA	2022	2022	0	AKH!D2870
AHKFTA	2023	2023	0	AKH!E2870
AHKFTA	2024	2024	0	AKH!F2870
AHKFTA	2025	2025	0	AKH!G2870
AHKFTA	2026	2026	0	AKH!H2870
AHKFTA	2027	2027	0	AKH!I2870
EVFTA	2022	2022	0	EV-NK!D2841
EVFTA	2023	2023	0	EV-NK!E2841
EVFTA	2024	2024	0	EV-NK!F2841
EVFTA	2025	2025	0	EV-NK!G2841
EVFTA	2026	2026	0	EV-NK!H2841
EVFTA	2027	2027	0	EV-NK!I2841
UKVFTA	2022	2022	0	UKV!D2843
UKVFTA	2023	2023	0	UKV!E2843
UKVFTA	2024	2024	0	UKV!F2843
UKVFTA	2025	2025	0	UKV!G2843
UKVFTA	2026	2026	0	UKV!H2843

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2843
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2839
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2839
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2839
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2839
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2839
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2839
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2839
RCEP A	2022	2022	0	RCEPT-A!D2862
RCEP A	2023	2023	0	RCEPT-A!E2862
RCEP A	2024	2024	0	RCEPT-A!F2862
RCEP A	2025	2025	0	RCEPT-A!G2862
RCEP A	2026	2026	0	RCEPT-A!H2862
RCEP A	2027	2027	0	RCEPT-A!I2862
RCEP B	2022	2022	0	B!D2862
RCEP B	2023	2023	0	B!E2862
RCEP B	2024	2024	0	B!F2862
RCEP B	2025	2025	0	B!G2862
RCEP B	2026	2026	0	B!H2862
RCEP B	2027	2027	0	B!I2862
RCEP C	2022	2022	0	C!D2862
RCEP C	2023	2023	0	C!E2862
RCEP C	2024	2024	0	C!F2862
RCEP C	2025	2025	0	C!G2862
RCEP C	2026	2026	0	C!H2862
RCEP C	2027	2027	0	C!I2862

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2862
RCEP D	2023	2023	0	D!E2862
RCEP D	2024	2024	0	D!F2862
RCEP D	2025	2025	0	D!G2862
RCEP D	2026	2026	0	D!H2862
RCEP D	2027	2027	0	D!I2862
RCEP E	2022	2022	0	E!D2865
RCEP E	2023	2023	0	E!E2865
RCEP E	2024	2024	0	E!F2865
RCEP E	2025	2025	0	E!G2865
RCEP E	2026	2026	0	E!H2865
RCEP E	2027	2027	0	E!I2865
RCEP F	2022	2022	0	F!D2862
RCEP F	2023	2023	0	F!E2862
RCEP F	2024	2024	0	F!F2862
RCEP F	2025	2025	0	F!G2862
RCEP F	2026	2026	0	F!H2862
RCEP F	2027	2027	0	F!I2862
VIFTA	2024	2024	0	VI!F2670
VIFTA	2025	2025	0	VI!G2670
VIFTA	2026	2026	0	VI!H2670
VIFTA	2027	2027	0	VI!I2670

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2302.40 has 2 lines; 2302.40.10 is distinguished from its siblings by: Of rice.	2302.40.90 Other	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 2302.40.10. 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 0% for 2302.40.10 was checked against BT2026 (cell BT2026!N2873), 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
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.