Vietnam Tariff Intelligence

HS 1001.99.91 detail

HS code	1001.99.91
Description	Wheat and meslin / - Other: / - - Other: / - - - Other: / - - - - Meslin
Unit	kg
Generated	12/11/2026 03:46:12
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/10019991/

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!K1505
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N1505
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1505
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 (-CN)	0% (except CN)	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(-KH)	0% (except KH)	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
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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
RCEP (Annex A)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1503
ATIGA	2022	2022	0	AT!E1504
ATIGA	2023	2023	0	AT!F1504
ATIGA	2024	2024	0	AT!G1504
ATIGA	2025	2025	0	AT!H1504
ATIGA	2026	2026	0	AT!I1504
ATIGA	2027	2027	0	AT!J1504
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1506
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1506

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1506
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1506
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1506
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1506
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1508
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1508
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1508
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1508
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1508
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1508
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1510
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1506
AIFTA	30/12/2022	2022	0	AI!F1506
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1506
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1506
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1506
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1506
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1506
VKFTA	2022	2022	0	VK!E1504
VKFTA	2023	2023	0	VK!F1504
VKFTA	2024	2024	0	VK!G1504
VKFTA	2025	2025	0	VK!H1504
VKFTA	2026	2026	0	VK!I1504
VKFTA	2027	2027	0	VK!J1504
VCFTA	2022	2022	0	VC!D1517
VCFTA	2023	2023	0	VC!E1517

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	0	VC!F1517
VCFTA	2025	2025	0	VC!G1517
VCFTA	2026	2026	0	VC!H1517
VCFTA	2027	2027	0	VC!I1517
VN-EAEU	2022	2022	0	EAV!D1514
VN-EAEU	2023	2023	0	EAV!E1514
VN-EAEU	2024	2024	0	EAV!F1514
VN-EAEU	2025	2025	0	EAV!G1514
VN-EAEU	2026	2026	0	EAV!H1514
VN-EAEU	2027	2027	0	EAV!I1514
AHKFTA	2022	2022	*	AKH!D1522
AHKFTA	2023	2023	*	AKH!E1522
AHKFTA	2024	2024	*	AKH!F1522
AHKFTA	2025	2025	*	AKH!G1522
AHKFTA	2026	2026	*	AKH!H1522
AHKFTA	2027	2027	*	AKH!I1522
EVFTA	2022	2022	1,2	EV-NK!D1505
EVFTA	2023	2023	0	EV-NK!E1505
EVFTA	2024	2024	0	EV-NK!F1505
EVFTA	2025	2025	0	EV-NK!G1505
EVFTA	2026	2026	0	EV-NK!H1505
EVFTA	2027	2027	0	EV-NK!I1505
UKVFTA	2022	2022	1,2	UKV!D1507
UKVFTA	2023	2023	0	UKV!E1507
UKVFTA	2024	2024	0	UKV!F1507
UKVFTA	2025	2025	0	UKV!G1507

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H1507
UKVFTA	2027	2027	0	UKV!I1507
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1505
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1505
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1505
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1505
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1505
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1505
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1505
RCEP A	2022	2022	4,7	RCEPT-A!D1508
RCEP A	2023	2023	4,3	RCEPT-A!E1508
RCEP A	2024	2024	4	RCEPT-A!F1508
RCEP A	2025	2025	3,7	RCEPT-A!G1508
RCEP A	2026	2026	3,3	RCEPT-A!H1508
RCEP A	2027	2027	3	RCEPT-A!I1508
RCEP B	2022	2022	4,7	B!D1508
RCEP B	2023	2023	4,3	B!E1508
RCEP B	2024	2024	4	B!F1508
RCEP B	2025	2025	3,7	B!G1508
RCEP B	2026	2026	3,3	B!H1508
RCEP B	2027	2027	3	B!I1508
RCEP C	2022	2022	*	C!D1508
RCEP C	2023	2023	*	C!E1508
RCEP C	2024	2024	*	C!F1508
RCEP C	2025	2025	*	C!G1508
RCEP C	2026	2026	*	C!H1508

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I1508
RCEP D	2022	2022	4,7	D!D1508
RCEP D	2023	2023	4,4	D!E1508
RCEP D	2024	2024	4,1	D!F1508
RCEP D	2025	2025	3,8	D!G1508
RCEP D	2026	2026	3,4	D!H1508
RCEP D	2027	2027	3,1	D!I1508
RCEP E	2022	2022	4,7	E!D1510
RCEP E	2023	2023	4,3	E!E1510
RCEP E	2024	2024	4	E!F1510
RCEP E	2025	2025	3,7	E!G1510
RCEP E	2026	2026	3,3	E!H1510
RCEP E	2027	2027	3	E!I1510
RCEP F	2022	2022	4,7	F!D1508
RCEP F	2023	2023	4,3	F!E1508
RCEP F	2024	2024	4	F!F1508
RCEP F	2025	2025	3,7	F!G1508
RCEP F	2026	2026	3,3	F!H1508
RCEP F	2027	2027	3	F!I1508
VIFTA	2024	2024	3.3	VI!F1437
VIFTA	2025	2025	1.7	VI!G1437
VIFTA	2026	2026	0	VI!H1437
VIFTA	2027	2027	0	VI!I1437

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	RCEP (Annex A) 3.3%, RCEP (Annex B) 3.3%, RCEP (Annex E) 3.3%, RCEP (Annex F) 3.3%, RCEP (Annex D) 3.4%: 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 1001.99 has 5 lines; 1001.99.91 is distinguished from its siblings by: Meslin.	1001.99.11 Meslin; 1001.99.12 Wheat grain without extreme outer layer; 1001.99.19 Other; 1001.99.99 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 1001.99.91. 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 1001.99.91 was checked against BT2026 (cell BT2026!N1505), 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.