Vietnam Tariff Intelligence

# HS 1006.10.90 detail

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|---|---|
| **HS code** | 1006.10.90 |
| **Description** | Rice / - Rice in the husk (paddy or rough): / - - Other |
| **Unit** | kg |
| **Generated** | 11/11/2026 10:51:47 |
| **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/10061090/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 60 | 60% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1526 |
| Preferential (MFN) | 40 | 40% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1526 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1526 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ1526 |
| 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(-ID, LA, MM, MY, KR, TH) | 0% (except ID, LA, MM, MY, KR, TH) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/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 (NHN: 2.5) | 0% · out-of-quota 2.5% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VN-CAM | 0 | 0% | FTA schedule (period) | 2026 | S | | Ad valorem |
| ATIGA | 5 | 5% | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| EVFTA | 14,5 | 14.5% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 14,5 | 14.5% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex C) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 21,8 | 21.8% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 40 | 40% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VNCU | | No data | No data | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | No data |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/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!E1529 |
| ATIGA | 2022 | 2022 | 5 | AT!E1530 |
| ATIGA | 2023 | 2023 | 5 | AT!F1530 |
| ATIGA | 2024 | 2024 | 5 | AT!G1530 |
| ATIGA | 2025 | 2025 | 5 | AT!H1530 |
| ATIGA | 2026 | 2026 | 5 | AT!I1530 |
| ATIGA | 2027 | 2027 | 5 | AT!J1530 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E1532 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F1532 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G1532 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H1532 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I1532 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J1532 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E1534 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F1534 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G1534 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H1534 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I1534 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J1534 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F1536 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1532 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1532 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1532 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1532 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1532 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1532 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1532 |
| VKFTA | 2022 | 2022 | 0 | VK!E1530 |
| VKFTA | 2023 | 2023 | 0 | VK!F1530 |
| VKFTA | 2024 | 2024 | 0 | VK!G1530 |
| VKFTA | 2025 | 2025 | 0 | VK!H1530 |
| VKFTA | 2026 | 2026 | 0 | VK!I1530 |
| VKFTA | 2027 | 2027 | 0 | VK!J1530 |
| VCFTA | 2022 | 2022 | 7 | VC!D1543 |
| VCFTA | 2023 | 2023 | 4 | VC!E1543 |
| VCFTA | 2024 | 2024 | 0 | VC!F1543 |
| VCFTA | 2025 | 2025 | 0 | VC!G1543 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H1543 |
| VCFTA | 2027 | 2027 | 0 | VC!I1543 |
| VN-EAEU | 2022 | 2022 | 10,9 | EAV!D1540 |
| VN-EAEU | 2023 | 2023 | 7,3 | EAV!E1540 |
| VN-EAEU | 2024 | 2024 | 3,6 | EAV!F1540 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G1540 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H1540 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I1540 |
| AHKFTA | 2022 | 2022 | * | AKH!D1548 |
| AHKFTA | 2023 | 2023 | * | AKH!E1548 |
| AHKFTA | 2024 | 2024 | * | AKH!F1548 |
| AHKFTA | 2025 | 2025 | * | AKH!G1548 |
| AHKFTA | 2026 | 2026 | * | AKH!H1548 |
| AHKFTA | 2027 | 2027 | * | AKH!I1548 |
| EVFTA | 2022 | 2022 | 29 | EV-NK!D1531 |
| EVFTA | 2023 | 2023 | 25,4 | EV-NK!E1531 |
| EVFTA | 2024 | 2024 | 21,8 | EV-NK!F1531 |
| EVFTA | 2025 | 2025 | 18,1 | EV-NK!G1531 |
| EVFTA | 2026 | 2026 | 14,5 | EV-NK!H1531 |
| EVFTA | 2027 | 2027 | 10,9 | EV-NK!I1531 |
| UKVFTA | 2022 | 2022 | 29 | UKV!D1533 |
| UKVFTA | 2023 | 2023 | 25,4 | UKV!E1533 |
| UKVFTA | 2024 | 2024 | 21,8 | UKV!F1533 |
| UKVFTA | 2025 | 2025 | 18,1 | UKV!G1533 |
| UKVFTA | 2026 | 2026 | 14,5 | UKV!H1533 |
| UKVFTA | 2027 | 2027 | 10,9 | UKV!I1533 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VN-CAM | 2025 | 2025 | 0 | VNCAM!D34 |
| VN-CAM | 2026 | 2026 | 0 | VNCAM!E34 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D1531 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E1531 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F1531 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G1531 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H1531 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I1531 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J1531 |
| RCEP A | 2022 | 2022 | 36 | RCEPT-A!D1534 |
| RCEP A | 2023 | 2023 | 32 | RCEPT-A!E1534 |
| RCEP A | 2024 | 2024 | 28 | RCEPT-A!F1534 |
| RCEP A | 2025 | 2025 | 24 | RCEPT-A!G1534 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H1534 |
| RCEP A | 2027 | 2027 | 16 | RCEPT-A!I1534 |
| RCEP B | 2022 | 2022 | 36 | B!D1534 |
| RCEP B | 2023 | 2023 | 32 | B!E1534 |
| RCEP B | 2024 | 2024 | 28 | B!F1534 |
| RCEP B | 2025 | 2025 | 24 | B!G1534 |
| RCEP B | 2026 | 2026 | 20 | B!H1534 |
| RCEP B | 2027 | 2027 | 16 | B!I1534 |
| RCEP C | 2022 | 2022 | 36 | C!D1534 |
| RCEP C | 2023 | 2023 | 32 | C!E1534 |
| RCEP C | 2024 | 2024 | 28 | C!F1534 |
| RCEP C | 2025 | 2025 | 24 | C!G1534 |
| RCEP C | 2026 | 2026 | 20 | C!H1534 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 16 | C!I1534 |
| RCEP D | 2022 | 2022 | 36,4 | D!D1534 |
| RCEP D | 2023 | 2023 | 32,7 | D!E1534 |
| RCEP D | 2024 | 2024 | 29,1 | D!F1534 |
| RCEP D | 2025 | 2025 | 25,5 | D!G1534 |
| RCEP D | 2026 | 2026 | 21,8 | D!H1534 |
| RCEP D | 2027 | 2027 | 18,2 | D!I1534 |
| RCEP E | 2022 | 2022 | 36 | E!D1536 |
| RCEP E | 2023 | 2023 | 32 | E!E1536 |
| RCEP E | 2024 | 2024 | 28 | E!F1536 |
| RCEP E | 2025 | 2025 | 24 | E!G1536 |
| RCEP E | 2026 | 2026 | 20 | E!H1536 |
| RCEP E | 2027 | 2027 | 16 | E!I1536 |
| RCEP F | 2022 | 2022 | 36 | F!D1534 |
| RCEP F | 2023 | 2023 | 32 | F!E1534 |
| RCEP F | 2024 | 2024 | 28 | F!F1534 |
| RCEP F | 2025 | 2025 | 24 | F!G1534 |
| RCEP F | 2026 | 2026 | 20 | F!H1534 |
| RCEP F | 2027 | 2027 | 16 | F!I1534 |
| VIFTA | 2024 | 2024 | 40 | VI!F1458 |
| VIFTA | 2025 | 2025 | 40 | VI!G1458 |
| VIFTA | 2026 | 2026 | 40 | VI!H1458 |
| VIFTA | 2027 | 2027 | 40 | VI!I1458 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

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|---|---|---|---|---|---|---|---|
| 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): Mã HS thóc, gạo XK (08/2023/TT-BCT - PL3) | | 08/2023/TT-BCT | Read the referenced instruments. | 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 |
| FTA-005 | YELLOW | Tariff quota (VN-LAO) | VN-LAO rate "0 (NHN: 2.5)": in-quota 0%, out-of-quota 2.5%. | | 12/2018/TT-BCT | Confirm tariff-quota allocation before budgeting. | Not verified – check required |
| FTA-013 | YELLOW | FTA rate not lower than MFN | VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving. | MFN 40% | | 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 1006.10 has 2 lines; 1006.10.90 is distinguished from its siblings by: Other. | 1006.10.10 Suitable for sowing | 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 1006.10.90. 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 40% for 1006.10.90 was checked against BT2026 (cell BT2026!N1526), 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 |
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| Mã HS thóc, gạo XK (08/2023/TT-BCT - PL3) |
| 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 ) |
| 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.