Vietnam Tariff Intelligence

HS 1006.30.40 detail

HS code	1006.30.40
Description	Rice / - Semi-milled or wholly milled rice, whether or not polished or glazed: / - - Hom Mali rice
Unit	kg
Generated	05/11/2026 22:57:45
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/10063040/

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!K1532
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N1532
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1532
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1532
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 (-ID, LA, MY, MM, PH, TH, CN)	0% (except ID, LA, MY, MM, PH, TH, CN)	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, PH, KR, TH)	0% (except ID, LA, MM, MY, PH, KR, TH)	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
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
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	32	32%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	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 E)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	40	40%	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
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
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!E1535
ATIGA	2022	2022	0	AT!E1536
ATIGA	2023	2023	0	AT!F1536
ATIGA	2024	2024	0	AT!G1536
ATIGA	2025	2025	0	AT!H1536
ATIGA	2026	2026	0	AT!I1536
ATIGA	2027	2027	0	AT!J1536
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1538
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1538
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1538
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1538
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1538

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1538
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1540
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1540
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1540
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1540
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1540
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1540
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1542
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1538
AIFTA	30/12/2022	2022	0	AI!F1538
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1538
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1538
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1538
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1538
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1538
VKFTA	2022	2022	0	VK!E1536
VKFTA	2023	2023	0	VK!F1536
VKFTA	2024	2024	0	VK!G1536
VKFTA	2025	2025	0	VK!H1536
VKFTA	2026	2026	0	VK!I1536
VKFTA	2027	2027	0	VK!J1536
VCFTA	2022	2022	40	VC!D1549
VCFTA	2023	2023	40	VC!E1549
VCFTA	2024	2024	32	VC!F1549
VCFTA	2025	2025	32	VC!G1549
VCFTA	2026	2026	32	VC!H1549

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	32	VC!I1549
VN-EAEU	2022	2022	0	EAV!D1546
VN-EAEU	2023	2023	0	EAV!E1546
VN-EAEU	2024	2024	0	EAV!F1546
VN-EAEU	2025	2025	0	EAV!G1546
VN-EAEU	2026	2026	0	EAV!H1546
VN-EAEU	2027	2027	0	EAV!I1546
AHKFTA	2022	2022	*	AKH!D1554
AHKFTA	2023	2023	*	AKH!E1554
AHKFTA	2024	2024	*	AKH!F1554
AHKFTA	2025	2025	*	AKH!G1554
AHKFTA	2026	2026	*	AKH!H1554
AHKFTA	2027	2027	*	AKH!I1554
EVFTA	2022	2022	25	EV-NK!D1537
EVFTA	2023	2023	20	EV-NK!E1537
EVFTA	2024	2024	15	EV-NK!F1537
EVFTA	2025	2025	10	EV-NK!G1537
EVFTA	2026	2026	5	EV-NK!H1537
EVFTA	2027	2027	0	EV-NK!I1537
UKVFTA	2022	2022	25	UKV!D1539
UKVFTA	2023	2023	20	UKV!E1539
UKVFTA	2024	2024	15	UKV!F1539
UKVFTA	2025	2025	10	UKV!G1539
UKVFTA	2026	2026	5	UKV!H1539
UKVFTA	2027	2027	0	UKV!I1539
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1537

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1537
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1537
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1537
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1537
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1537
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1537
RCEP A	2022	2022	40	RCEPT-A!D1540
RCEP A	2023	2023	40	RCEPT-A!E1540
RCEP A	2024	2024	40	RCEPT-A!F1540
RCEP A	2025	2025	40	RCEPT-A!G1540
RCEP A	2026	2026	40	RCEPT-A!H1540
RCEP A	2027	2027	40	RCEPT-A!I1540
RCEP B	2022	2022	40	B!D1540
RCEP B	2023	2023	40	B!E1540
RCEP B	2024	2024	40	B!F1540
RCEP B	2025	2025	40	B!G1540
RCEP B	2026	2026	40	B!H1540
RCEP B	2027	2027	40	B!I1540
RCEP C	2022	2022	*	C!D1540
RCEP C	2023	2023	*	C!E1540
RCEP C	2024	2024	*	C!F1540
RCEP C	2025	2025	*	C!G1540
RCEP C	2026	2026	*	C!H1540
RCEP C	2027	2027	*	C!I1540
RCEP D	2022	2022	40	D!D1540
RCEP D	2023	2023	40	D!E1540

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	40	D!F1540
RCEP D	2025	2025	40	D!G1540
RCEP D	2026	2026	40	D!H1540
RCEP D	2027	2027	40	D!I1540
RCEP E	2022	2022	40	E!D1542
RCEP E	2023	2023	40	E!E1542
RCEP E	2024	2024	40	E!F1542
RCEP E	2025	2025	40	E!G1542
RCEP E	2026	2026	40	E!H1542
RCEP E	2027	2027	40	E!I1542
RCEP F	2022	2022	40	F!D1540
RCEP F	2023	2023	40	F!E1540
RCEP F	2024	2024	40	F!F1540
RCEP F	2025	2025	40	F!G1540
RCEP F	2026	2026	40	F!H1540
RCEP F	2027	2027	40	F!I1540
VIFTA	2024	2024	40	VI!F1464
VIFTA	2025	2025	40	VI!G1464
VIFTA	2026	2026	40	VI!H1464
VIFTA	2027	2027	40	VI!I1464

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
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-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 40%, 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 1006.30 has 7 lines; 1006.30.40 is distinguished from its siblings by: Hom Mali rice.	1006.30.30 Glutinous rice; 1006.30.50 Basmati rice; 1006.30.60 Malys rice; 1006.30.70 Other fragrant rice; 1006.30.91 Parboiled rice; 1006.30.99 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 1006.30.40. 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 1006.30.40 was checked against BT2026 (cell BT2026!N1532), 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
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.