Vietnam Tariff Intelligence

HS 1101.00.19 detail

HS code	1101.00.19
Description	Wheat or meslin flour / - Wheat flour: / - - Other
Unit	kg
Generated	04/11/2026 12:58:50
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/11010019/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1580
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1580
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1580
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 (-TH, CN)	0% (except TH, 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(-PH)	0% (except PH)	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
RCEP (Annex A)	10	10%	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E1567
ATIGA	2022	2022	0	AT!E1568
ATIGA	2023	2023	0	AT!F1568
ATIGA	2024	2024	0	AT!G1568
ATIGA	2025	2025	0	AT!H1568
ATIGA	2026	2026	0	AT!I1568
ATIGA	2027	2027	0	AT!J1568
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1570
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1570
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1570

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1570
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1570
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1570
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1572
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1572
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1572
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1572
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1572
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1572
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1574
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1570
AIFTA	30/12/2022	2022	0	AI!F1570
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1570
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1570
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1570
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1570
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1570
VKFTA	2022	2022	0	VK!E1568
VKFTA	2023	2023	0	VK!F1568
VKFTA	2024	2024	0	VK!G1568
VKFTA	2025	2025	0	VK!H1568
VKFTA	2026	2026	0	VK!I1568
VKFTA	2027	2027	0	VK!J1568
VCFTA	2022	2022	3	VC!D1581
VCFTA	2023	2023	1	VC!E1581
VCFTA	2024	2024	0	VC!F1581

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1581
VCFTA	2026	2026	0	VC!H1581
VCFTA	2027	2027	0	VC!I1581
VN-EAEU	2022	2022	0	EAV!D1578
VN-EAEU	2023	2023	0	EAV!E1578
VN-EAEU	2024	2024	0	EAV!F1578
VN-EAEU	2025	2025	0	EAV!G1578
VN-EAEU	2026	2026	0	EAV!H1578
VN-EAEU	2027	2027	0	EAV!I1578
AHKFTA	2022	2022	*	AKH!D1586
AHKFTA	2023	2023	*	AKH!E1586
AHKFTA	2024	2024	*	AKH!F1586
AHKFTA	2025	2025	*	AKH!G1586
AHKFTA	2026	2026	*	AKH!H1586
AHKFTA	2027	2027	*	AKH!I1586
EVFTA	2022	2022	3,7	EV-NK!D1569
EVFTA	2023	2023	0	EV-NK!E1569
EVFTA	2024	2024	0	EV-NK!F1569
EVFTA	2025	2025	0	EV-NK!G1569
EVFTA	2026	2026	0	EV-NK!H1569
EVFTA	2027	2027	0	EV-NK!I1569
UKVFTA	2022	2022	3,7	UKV!D1571
UKVFTA	2023	2023	0	UKV!E1571
UKVFTA	2024	2024	0	UKV!F1571
UKVFTA	2025	2025	0	UKV!G1571
UKVFTA	2026	2026	0	UKV!H1571

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1571
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1569
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1569
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1569
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1569
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1569
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1569
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1569
RCEP A	2022	2022	14	RCEPT-A!D1572
RCEP A	2023	2023	13	RCEPT-A!E1572
RCEP A	2024	2024	12	RCEPT-A!F1572
RCEP A	2025	2025	11	RCEPT-A!G1572
RCEP A	2026	2026	10	RCEPT-A!H1572
RCEP A	2027	2027	9	RCEPT-A!I1572
RCEP B	2022	2022	14	B!D1572
RCEP B	2023	2023	13	B!E1572
RCEP B	2024	2024	12	B!F1572
RCEP B	2025	2025	11	B!G1572
RCEP B	2026	2026	10	B!H1572
RCEP B	2027	2027	9	B!I1572
RCEP C	2022	2022	*	C!D1572
RCEP C	2023	2023	*	C!E1572
RCEP C	2024	2024	*	C!F1572
RCEP C	2025	2025	*	C!G1572
RCEP C	2026	2026	*	C!H1572
RCEP C	2027	2027	*	C!I1572

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	14,1	D!D1572
RCEP D	2023	2023	13,1	D!E1572
RCEP D	2024	2024	12,2	D!F1572
RCEP D	2025	2025	11,3	D!G1572
RCEP D	2026	2026	10,3	D!H1572
RCEP D	2027	2027	9,4	D!I1572
RCEP E	2022	2022	14	E!D1574
RCEP E	2023	2023	13	E!E1574
RCEP E	2024	2024	12	E!F1574
RCEP E	2025	2025	11	E!G1574
RCEP E	2026	2026	10	E!H1574
RCEP E	2027	2027	9	E!I1574
RCEP F	2022	2022	14	F!D1572
RCEP F	2023	2023	13	F!E1572
RCEP F	2024	2024	12	F!F1572
RCEP F	2025	2025	11	F!G1572
RCEP F	2026	2026	10	F!H1572
RCEP F	2027	2027	9	F!I1572
VIFTA	2024	2024	10	VI!F1494
VIFTA	2025	2025	5	VI!G1494
VIFTA	2026	2026	0	VI!H1494
VIFTA	2027	2027	0	VI!I1494

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 1101.00 has 3 lines; 1101.00.19 is distinguished from its siblings by: Other.	1101.00.11 Fortified; 1101.00.20 Meslin flour	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 1101.00.19. 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 15% for 1101.00.19 was checked against BT2026 (cell BT2026!N1580), 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)
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.