Vietnam Tariff Intelligence

HS 1103.19.90 detail

HS code	1103.19.90
Description	Cereal groats, meal and pellets / - Groats and meal: / - - Of other cereals: / - - - Other
Unit	kg
Generated	05/11/2026 15:08:38
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/11031990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1595
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1595
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1595
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(-KR)	0% (except KR)	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
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	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 B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	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
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!E1584
ATIGA	2022	2022	0	AT!E1585
ATIGA	2023	2023	0	AT!F1585
ATIGA	2024	2024	0	AT!G1585
ATIGA	2025	2025	0	AT!H1585
ATIGA	2026	2026	0	AT!I1585
ATIGA	2027	2027	0	AT!J1585
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1587
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1587
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1587

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1587
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1587
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1587
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1589
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1589
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1589
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1589
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1589
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1589
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1591
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1587
AIFTA	30/12/2022	2022	0	AI!F1587
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1587
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1587
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1587
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1587
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1587
VKFTA	2022	2022	0	VK!E1585
VKFTA	2023	2023	0	VK!F1585
VKFTA	2024	2024	0	VK!G1585
VKFTA	2025	2025	0	VK!H1585
VKFTA	2026	2026	0	VK!I1585
VKFTA	2027	2027	0	VK!J1585
VCFTA	2022	2022	7	VC!D1598
VCFTA	2023	2023	6	VC!E1598
VCFTA	2024	2024	4	VC!F1598

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G1598
VCFTA	2026	2026	1	VC!H1598
VCFTA	2027	2027	0	VC!I1598
VN-EAEU	2022	2022	0	EAV!D1595
VN-EAEU	2023	2023	0	EAV!E1595
VN-EAEU	2024	2024	0	EAV!F1595
VN-EAEU	2025	2025	0	EAV!G1595
VN-EAEU	2026	2026	0	EAV!H1595
VN-EAEU	2027	2027	0	EAV!I1595
AHKFTA	2022	2022	*	AKH!D1603
AHKFTA	2023	2023	*	AKH!E1603
AHKFTA	2024	2024	*	AKH!F1603
AHKFTA	2025	2025	*	AKH!G1603
AHKFTA	2026	2026	*	AKH!H1603
AHKFTA	2027	2027	*	AKH!I1603
EVFTA	2022	2022	12,5	EV-NK!D1586
EVFTA	2023	2023	10	EV-NK!E1586
EVFTA	2024	2024	7,5	EV-NK!F1586
EVFTA	2025	2025	5	EV-NK!G1586
EVFTA	2026	2026	2,5	EV-NK!H1586
EVFTA	2027	2027	0	EV-NK!I1586
UKVFTA	2022	2022	12,5	UKV!D1588
UKVFTA	2023	2023	10	UKV!E1588
UKVFTA	2024	2024	7,5	UKV!F1588
UKVFTA	2025	2025	5	UKV!G1588
UKVFTA	2026	2026	2,5	UKV!H1588

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1588
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1586
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1586
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1586
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1586
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1586
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1586
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1586
RCEP A	2022	2022	20	RCEPT-A!D1589
RCEP A	2023	2023	20	RCEPT-A!E1589
RCEP A	2024	2024	20	RCEPT-A!F1589
RCEP A	2025	2025	20	RCEPT-A!G1589
RCEP A	2026	2026	20	RCEPT-A!H1589
RCEP A	2027	2027	20	RCEPT-A!I1589
RCEP B	2022	2022	20	B!D1589
RCEP B	2023	2023	20	B!E1589
RCEP B	2024	2024	20	B!F1589
RCEP B	2025	2025	20	B!G1589
RCEP B	2026	2026	20	B!H1589
RCEP B	2027	2027	20	B!I1589
RCEP C	2022	2022	*	C!D1589
RCEP C	2023	2023	*	C!E1589
RCEP C	2024	2024	*	C!F1589
RCEP C	2025	2025	*	C!G1589
RCEP C	2026	2026	*	C!H1589
RCEP C	2027	2027	*	C!I1589

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D1589
RCEP D	2023	2023	20	D!E1589
RCEP D	2024	2024	20	D!F1589
RCEP D	2025	2025	20	D!G1589
RCEP D	2026	2026	20	D!H1589
RCEP D	2027	2027	20	D!I1589
RCEP E	2022	2022	20	E!D1591
RCEP E	2023	2023	20	E!E1591
RCEP E	2024	2024	20	E!F1591
RCEP E	2025	2025	20	E!G1591
RCEP E	2026	2026	20	E!H1591
RCEP E	2027	2027	20	E!I1591
RCEP F	2022	2022	20	F!D1589
RCEP F	2023	2023	20	F!E1589
RCEP F	2024	2024	20	F!F1589
RCEP F	2025	2025	20	F!G1589
RCEP F	2026	2026	20	F!H1589
RCEP F	2027	2027	20	F!I1589
VIFTA	2024	2024	18	VI!F1509
VIFTA	2025	2025	16	VI!G1509
VIFTA	2026	2026	14	VI!H1509
VIFTA	2027	2027	12	VI!I1509

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 1103.19 has 3 lines; 1103.19.90 is distinguished from its siblings by: Other.	1103.19.10 Of meslin; 1103.19.20 Of rice	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 1103.19.90. 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 20% for 1103.19.90 was checked against BT2026 (cell BT2026!N1595), 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)
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.