Vietnam Tariff Intelligence

HS 1108.12.00 detail

HS code	1108.12.00
Description	Starches; inulin / - Starches: / - - Maize (corn) starch
Unit	kg
Generated	04/11/2026 23:05:44
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/11081200/

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!K1626
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1626
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1626
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 (-PH)	0% (except PH)	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(-MY, PH, KR)	0% (except MY, PH, 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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1620
ATIGA	2022	2022	0	AT!E1621
ATIGA	2023	2023	0	AT!F1621
ATIGA	2024	2024	0	AT!G1621
ATIGA	2025	2025	0	AT!H1621
ATIGA	2026	2026	0	AT!I1621
ATIGA	2027	2027	0	AT!J1621
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1623
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1623
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1623

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1623
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1623
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1623
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1625
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1625
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1625
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1625
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1625
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1625
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1627
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1623
AIFTA	30/12/2022	2022	0	AI!F1623
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1623
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1623
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1623
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1623
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1623
VKFTA	2022	2022	0	VK!E1621
VKFTA	2023	2023	0	VK!F1621
VKFTA	2024	2024	0	VK!G1621
VKFTA	2025	2025	0	VK!H1621
VKFTA	2026	2026	0	VK!I1621
VKFTA	2027	2027	0	VK!J1621
VCFTA	2022	2022	3	VC!D1634
VCFTA	2023	2023	1	VC!E1634
VCFTA	2024	2024	0	VC!F1634

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1634
VCFTA	2026	2026	0	VC!H1634
VCFTA	2027	2027	0	VC!I1634
VN-EAEU	2022	2022	0	EAV!D1631
VN-EAEU	2023	2023	0	EAV!E1631
VN-EAEU	2024	2024	0	EAV!F1631
VN-EAEU	2025	2025	0	EAV!G1631
VN-EAEU	2026	2026	0	EAV!H1631
VN-EAEU	2027	2027	0	EAV!I1631
AHKFTA	2022	2022	9	AKH!D1639
AHKFTA	2023	2023	6	AKH!E1639
AHKFTA	2024	2024	6	AKH!F1639
AHKFTA	2025	2025	3	AKH!G1639
AHKFTA	2026	2026	3	AKH!H1639
AHKFTA	2027	2027	0	AKH!I1639
EVFTA	2022	2022	9,3	EV-NK!D1622
EVFTA	2023	2023	7,5	EV-NK!E1622
EVFTA	2024	2024	5,6	EV-NK!F1622
EVFTA	2025	2025	3,7	EV-NK!G1622
EVFTA	2026	2026	1,8	EV-NK!H1622
EVFTA	2027	2027	0	EV-NK!I1622
UKVFTA	2022	2022	9,3	UKV!D1624
UKVFTA	2023	2023	7,5	UKV!E1624
UKVFTA	2024	2024	5,6	UKV!F1624
UKVFTA	2025	2025	3,7	UKV!G1624
UKVFTA	2026	2026	1,8	UKV!H1624

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1624
CPTPP	(I)	2021 (DERIVED)	3	CPTPP!D1622
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1622
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1622
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1622
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1622
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1622
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1622
RCEP A	2022	2022	0	RCEPT-A!D1625
RCEP A	2023	2023	0	RCEPT-A!E1625
RCEP A	2024	2024	0	RCEPT-A!F1625
RCEP A	2025	2025	0	RCEPT-A!G1625
RCEP A	2026	2026	0	RCEPT-A!H1625
RCEP A	2027	2027	0	RCEPT-A!I1625
RCEP B	2022	2022	0	B!D1625
RCEP B	2023	2023	0	B!E1625
RCEP B	2024	2024	0	B!F1625
RCEP B	2025	2025	0	B!G1625
RCEP B	2026	2026	0	B!H1625
RCEP B	2027	2027	0	B!I1625
RCEP C	2022	2022	0	C!D1625
RCEP C	2023	2023	0	C!E1625
RCEP C	2024	2024	0	C!F1625
RCEP C	2025	2025	0	C!G1625
RCEP C	2026	2026	0	C!H1625
RCEP C	2027	2027	0	C!I1625

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1625
RCEP D	2023	2023	0	D!E1625
RCEP D	2024	2024	0	D!F1625
RCEP D	2025	2025	0	D!G1625
RCEP D	2026	2026	0	D!H1625
RCEP D	2027	2027	0	D!I1625
RCEP E	2022	2022	0	E!D1627
RCEP E	2023	2023	0	E!E1627
RCEP E	2024	2024	0	E!F1627
RCEP E	2025	2025	0	E!G1627
RCEP E	2026	2026	0	E!H1627
RCEP E	2027	2027	0	E!I1627
RCEP F	2022	2022	0	F!D1625
RCEP F	2023	2023	0	F!E1625
RCEP F	2024	2024	0	F!F1625
RCEP F	2025	2025	0	F!G1625
RCEP F	2026	2026	0	F!H1625
RCEP F	2027	2027	0	F!I1625
VIFTA	2024	2024	12	VI!F1540
VIFTA	2025	2025	9	VI!G1540
VIFTA	2026	2026	6	VI!H1540
VIFTA	2027	2027	3	VI!I1540

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
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 1108.12.00. 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 1108.12.00 was checked against BT2026 (cell BT2026!N1626), 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.