Vietnam Tariff Intelligence

HS 1108.20.00 detail

HS code	1108.20.00
Description	Starches; inulin / - Inulin
Unit	kg
Generated	04/11/2026 16:57:35
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/11082000/

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!K1632
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1632
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1632
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	0%	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
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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/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 C)	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)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E1626
ATIGA	2022	2022	0	AT!E1627
ATIGA	2023	2023	0	AT!F1627
ATIGA	2024	2024	0	AT!G1627
ATIGA	2025	2025	0	AT!H1627
ATIGA	2026	2026	0	AT!I1627
ATIGA	2027	2027	0	AT!J1627
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1629
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1629
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1629

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1629
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1629
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1629
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1631
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1631
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1631
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1631
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1631
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1631
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1633
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1629
AIFTA	30/12/2022	2022	0	AI!F1629
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1629
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1629
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1629
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1629
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1629
VKFTA	2022	2022	0	VK!E1627
VKFTA	2023	2023	0	VK!F1627
VKFTA	2024	2024	0	VK!G1627
VKFTA	2025	2025	0	VK!H1627
VKFTA	2026	2026	0	VK!I1627
VKFTA	2027	2027	0	VK!J1627
VCFTA	2022	2022	4	VC!D1640
VCFTA	2023	2023	2	VC!E1640
VCFTA	2024	2024	0	VC!F1640

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1640
VCFTA	2026	2026	0	VC!H1640
VCFTA	2027	2027	0	VC!I1640
VN-EAEU	2022	2022	0	EAV!D1637
VN-EAEU	2023	2023	0	EAV!E1637
VN-EAEU	2024	2024	0	EAV!F1637
VN-EAEU	2025	2025	0	EAV!G1637
VN-EAEU	2026	2026	0	EAV!H1637
VN-EAEU	2027	2027	0	EAV!I1637
AHKFTA	2022	2022	12	AKH!D1645
AHKFTA	2023	2023	8	AKH!E1645
AHKFTA	2024	2024	8	AKH!F1645
AHKFTA	2025	2025	4	AKH!G1645
AHKFTA	2026	2026	4	AKH!H1645
AHKFTA	2027	2027	0	AKH!I1645
EVFTA	2022	2022	12,5	EV-NK!D1628
EVFTA	2023	2023	10	EV-NK!E1628
EVFTA	2024	2024	7,5	EV-NK!F1628
EVFTA	2025	2025	5	EV-NK!G1628
EVFTA	2026	2026	2,5	EV-NK!H1628
EVFTA	2027	2027	0	EV-NK!I1628
UKVFTA	2022	2022	12,5	UKV!D1630
UKVFTA	2023	2023	10	UKV!E1630
UKVFTA	2024	2024	7,5	UKV!F1630
UKVFTA	2025	2025	5	UKV!G1630
UKVFTA	2026	2026	2,5	UKV!H1630

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1630
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1628
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1628
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1628
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1628
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1628
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1628
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1628
RCEP A	2022	2022	18	RCEPT-A!D1631
RCEP A	2023	2023	16	RCEPT-A!E1631
RCEP A	2024	2024	14	RCEPT-A!F1631
RCEP A	2025	2025	12	RCEPT-A!G1631
RCEP A	2026	2026	10	RCEPT-A!H1631
RCEP A	2027	2027	8	RCEPT-A!I1631
RCEP B	2022	2022	18	B!D1631
RCEP B	2023	2023	16	B!E1631
RCEP B	2024	2024	14	B!F1631
RCEP B	2025	2025	12	B!G1631
RCEP B	2026	2026	10	B!H1631
RCEP B	2027	2027	8	B!I1631
RCEP C	2022	2022	18	C!D1631
RCEP C	2023	2023	16	C!E1631
RCEP C	2024	2024	14	C!F1631
RCEP C	2025	2025	12	C!G1631
RCEP C	2026	2026	10	C!H1631
RCEP C	2027	2027	8	C!I1631

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D1631
RCEP D	2023	2023	16,4	D!E1631
RCEP D	2024	2024	14,5	D!F1631
RCEP D	2025	2025	12,7	D!G1631
RCEP D	2026	2026	10,9	D!H1631
RCEP D	2027	2027	9,1	D!I1631
RCEP E	2022	2022	18	E!D1633
RCEP E	2023	2023	16	E!E1633
RCEP E	2024	2024	14	E!F1633
RCEP E	2025	2025	12	E!G1633
RCEP E	2026	2026	10	E!H1633
RCEP E	2027	2027	8	E!I1633
RCEP F	2022	2022	18	F!D1631
RCEP F	2023	2023	16	F!E1631
RCEP F	2024	2024	14	F!F1631
RCEP F	2025	2025	12	F!G1631
RCEP F	2026	2026	10	F!H1631
RCEP F	2027	2027	8	F!I1631
VIFTA	2024	2024	16	VI!F1546
VIFTA	2025	2025	12	VI!G1546
VIFTA	2026	2026	8	VI!H1546
VIFTA	2027	2027	4	VI!I1546

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-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 1108.20.00. 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 20% for 1108.20.00 was checked against BT2026 (cell BT2026!N1632), 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)

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.