Vietnam Tariff Intelligence

HS 1901.90.49 detail

HS code	1901.90.49
Description	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included / - Other: / - - Other soya-based preparations: / - - - In other forms
Unit	kg
Generated	05/11/2026 20:49:47
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/19019049/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2403
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N2403
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2403
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	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
RCEP (Annex C)	18,8	18.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	25	25%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2402
ATIGA	2022	2022	0	AT!E2363
ATIGA	2023	2023	0	AT!F2363
ATIGA	2024	2024	0	AT!G2363
ATIGA	2025	2025	0	AT!H2363
ATIGA	2026	2026	0	AT!I2363
ATIGA	2027	2027	0	AT!J2363
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2401
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2401
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2401
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2401
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2401
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2401
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2403
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2403
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2403
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2403
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2403
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2403
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F2405
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2369
AIFTA	30/12/2022	2022	5	AI!F2365
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2365
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2365
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2365
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2365
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2365

VKFTA	2022	2022	5	VK!E2365
VKFTA	2023	2023	5	VK!F2365
VKFTA	2024	2024	5	VK!G2365
VKFTA	2025	2025	5	VK!H2365
VKFTA	2026	2026	5	VK!I2365
VKFTA	2027	2027	5	VK!J2365
VCFTA	2022	2022	5	VC!D2412
VCFTA	2023	2023	3	VC!E2412
VCFTA	2024	2024	0	VC!F2412
VCFTA	2025	2025	0	VC!G2412
VCFTA	2026	2026	0	VC!H2412
VCFTA	2027	2027	0	VC!I2412
VN-EAEU	2022	2022	5,5	EAV!D2405
VN-EAEU	2023	2023	3,6	EAV!E2405
VN-EAEU	2024	2024	1,8	EAV!F2405
VN-EAEU	2025	2025	0	EAV!G2405
VN-EAEU	2026	2026	0	EAV!H2405
VN-EAEU	2027	2027	0	EAV!I2405
AHKFTA	2022	2022	25	AKH!D2417
AHKFTA	2023	2023	25	AKH!E2417
AHKFTA	2024	2024	25	AKH!F2417
AHKFTA	2025	2025	25	AKH!G2417
AHKFTA	2026	2026	25	AKH!H2417
AHKFTA	2027	2027	25	AKH!I2417
EVFTA	2022	2022	12,5	EV-NK!D2388
EVFTA	2023	2023	10	EV-NK!E2388
EVFTA	2024	2024	7,5	EV-NK!F2388

EVFTA	2025	2025	5	EV-NK!G2388
EVFTA	2026	2026	2,5	EV-NK!H2388
EVFTA	2027	2027	0	EV-NK!I2388
UKVFTA	2022	2022	12,5	UKV!D2390
UKVFTA	2023	2023	10	UKV!E2390
UKVFTA	2024	2024	7,5	UKV!F2390
UKVFTA	2025	2025	5	UKV!G2390
UKVFTA	2026	2026	2,5	UKV!H2390
UKVFTA	2027	2027	0	UKV!I2390
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D2384
CPTPP	(II)	2022 (DERIVED)	3,3	CPTPP!E2384
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2384
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2384
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2384
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2384
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2384
RCEP A	2022	2022	23,3	RCEPT-A!D2407
RCEP A	2023	2023	21,7	RCEPT-A!E2407
RCEP A	2024	2024	20	RCEPT-A!F2407
RCEP A	2025	2025	18,3	RCEPT-A!G2407
RCEP A	2026	2026	16,7	RCEPT-A!H2407
RCEP A	2027	2027	15	RCEPT-A!I2407
RCEP B	2022	2022	23,3	B!D2407
RCEP B	2023	2023	21,7	B!E2407
RCEP B	2024	2024	20	B!F2407
RCEP B	2025	2025	18,3	B!G2407
RCEP B	2026	2026	16,7	B!H2407

RCEP B	2027	2027	15	B!I2407
RCEP C	2022	2022	23,8	C!D2407
RCEP C	2023	2023	22,5	C!E2407
RCEP C	2024	2024	21,3	C!F2407
RCEP C	2025	2025	20	C!G2407
RCEP C	2026	2026	18,8	C!H2407
RCEP C	2027	2027	17,5	C!I2407
RCEP D	2022	2022	25	D!D2407
RCEP D	2023	2023	25	D!E2407
RCEP D	2024	2024	25	D!F2407
RCEP D	2025	2025	25	D!G2407
RCEP D	2026	2026	25	D!H2407
RCEP D	2027	2027	25	D!I2407
RCEP E	2022	2022	25	E!D2410
RCEP E	2023	2023	25	E!E2410
RCEP E	2024	2024	25	E!F2410
RCEP E	2025	2025	25	E!G2410
RCEP E	2026	2026	25	E!H2410
RCEP E	2027	2027	25	E!I2410
RCEP F	2022	2022	23,3	F!D2407
RCEP F	2023	2023	21,7	F!E2407
RCEP F	2024	2024	20	F!F2407
RCEP F	2025	2025	18,3	F!G2407
RCEP F	2026	2026	16,7	F!H2407
RCEP F	2027	2027	15	F!I2407
VIFTA	2024	2024	25	VI!F2244
VIFTA	2025	2025	25	VI!G2244

VIFTA	2026	2026	25	VI!H2244
VIFTA	2027	2027	25	VI!I2244

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex C) 18.8%, AHKFTA 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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 1901.90 has 10 lines; 1901.90.49 is distinguished from its siblings by: In other forms.	1901.90.11 Medical foods; 1901.90.19 Other; 1901.90.20 Malt extract; 1901.90.31 Filled milk; 1901.90.32 Other, containing cocoa powder; 1901.90.39 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 "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 1901.90.49. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 18% for 1901.90.49 was checked against BT2026 (cell BT2026!N2403), 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

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.