Vietnam Tariff Intelligence

HS 1904.10.10 detail

HS code	1904.10.10
Description	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included / - Prepared foods obtained by the swelling or roasting of cereals or cereal products: / - - Containing cocoa
Unit	kg
Generated	09/11/2026 23:21:44
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/19041010/

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!K2428
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2428
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2428
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (except LA)	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	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2430

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2391
ATIGA	2023	2023	0	AT!F2391
ATIGA	2024	2024	0	AT!G2391
ATIGA	2025	2025	0	AT!H2391
ATIGA	2026	2026	0	AT!I2391
ATIGA	2027	2027	0	AT!J2391
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2429
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2429
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2429
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2429
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2429
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2429
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2431
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2431
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2431
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2431
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2431
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2431
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2433
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2397
AIFTA	30/12/2022	2022	5	AI!F2393
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2393
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2393
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2393
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2393
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2393

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2393
VKFTA	2023	2023	0	VK!F2393
VKFTA	2024	2024	0	VK!G2393
VKFTA	2025	2025	0	VK!H2393
VKFTA	2026	2026	0	VK!I2393
VKFTA	2027	2027	0	VK!J2393
VCFTA	2022	2022	6	VC!D2440
VCFTA	2023	2023	3	VC!E2440
VCFTA	2024	2024	0	VC!F2440
VCFTA	2025	2025	0	VC!G2440
VCFTA	2026	2026	0	VC!H2440
VCFTA	2027	2027	0	VC!I2440
VN-EAEU	2022	2022	0	EAV!D2433
VN-EAEU	2023	2023	0	EAV!E2433
VN-EAEU	2024	2024	0	EAV!F2433
VN-EAEU	2025	2025	0	EAV!G2433
VN-EAEU	2026	2026	0	EAV!H2433
VN-EAEU	2027	2027	0	EAV!I2433
AHKFTA	2022	2022	15	AKH!D2445
AHKFTA	2023	2023	15	AKH!E2445
AHKFTA	2024	2024	15	AKH!F2445
AHKFTA	2025	2025	15	AKH!G2445
AHKFTA	2026	2026	15	AKH!H2445
AHKFTA	2027	2027	15	AKH!I2445
EVFTA	2022	2022	9,3	EV-NK!D2416
EVFTA	2023	2023	7,5	EV-NK!E2416

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5,6	EV-NK!F2416
EVFTA	2025	2025	3,7	EV-NK!G2416
EVFTA	2026	2026	1,8	EV-NK!H2416
EVFTA	2027	2027	0	EV-NK!I2416
UKVFTA	2022	2022	9,3	UKV!D2418
UKVFTA	2023	2023	7,5	UKV!E2418
UKVFTA	2024	2024	5,6	UKV!F2418
UKVFTA	2025	2025	3,7	UKV!G2418
UKVFTA	2026	2026	1,8	UKV!H2418
UKVFTA	2027	2027	0	UKV!I2418
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2412
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2412
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2412
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2412
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2412
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2412
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2412
RCEP A	2022	2022	13,5	RCEPT-A!D2435
RCEP A	2023	2023	12	RCEPT-A!E2435
RCEP A	2024	2024	10,5	RCEPT-A!F2435
RCEP A	2025	2025	9	RCEPT-A!G2435
RCEP A	2026	2026	7,5	RCEPT-A!H2435
RCEP A	2027	2027	6	RCEPT-A!I2435
RCEP B	2022	2022	13,5	B!D2435
RCEP B	2023	2023	12	B!E2435
RCEP B	2024	2024	10,5	B!F2435

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	9	B!G2435
RCEP B	2026	2026	7,5	B!H2435
RCEP B	2027	2027	6	B!I2435
RCEP C	2022	2022	13,5	C!D2435
RCEP C	2023	2023	12	C!E2435
RCEP C	2024	2024	10,5	C!F2435
RCEP C	2025	2025	9	C!G2435
RCEP C	2026	2026	7,5	C!H2435
RCEP C	2027	2027	6	C!I2435
RCEP D	2022	2022	13,6	D!D2435
RCEP D	2023	2023	12,3	D!E2435
RCEP D	2024	2024	10,9	D!F2435
RCEP D	2025	2025	9,5	D!G2435
RCEP D	2026	2026	8,2	D!H2435
RCEP D	2027	2027	6,8	D!I2435
RCEP E	2022	2022	13,5	E!D2438
RCEP E	2023	2023	12	E!E2438
RCEP E	2024	2024	10,5	E!F2438
RCEP E	2025	2025	9	E!G2438
RCEP E	2026	2026	7,5	E!H2438
RCEP E	2027	2027	6	E!I2438
RCEP F	2022	2022	13,5	F!D2435
RCEP F	2023	2023	12	F!E2435
RCEP F	2024	2024	10,5	F!F2435
RCEP F	2025	2025	9	F!G2435
RCEP F	2026	2026	7,5	F!H2435

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	6	F!I2435
VIFTA	2024	2024	12.9	VI!F2269
VIFTA	2025	2025	10.7	VI!G2269
VIFTA	2026	2026	8.6	VI!H2269
VIFTA	2027	2027	6.4	VI!I2269

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	AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 1904.10 has 2 lines; 1904.10.10 is distinguished from its siblings by: Containing cocoa.	1904.10.90 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 1904.10.10. 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 1904.10.10 was checked against BT2026 (cell BT2026!N2428), 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.