Vietnam Tariff Intelligence

HS 1904.20.90 detail

HS code	1904.20.90
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 from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals: / - - Other
Unit	kg
Generated	12/11/2026 14:19:08
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/19042090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2432
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2432
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2432
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
AKFTA	0	0%	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	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	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)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	35	35%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	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!E2434
ATIGA	2022	2022	0	AT!E2395
ATIGA	2023	2023	0	AT!F2395
ATIGA	2024	2024	0	AT!G2395
ATIGA	2025	2025	0	AT!H2395
ATIGA	2026	2026	0	AT!I2395
ATIGA	2027	2027	0	AT!J2395
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2433
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2433
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2433
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2433
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2433
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2433
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2435
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2435
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2435
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2435
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2435
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2435
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2437
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2401
AIFTA	30/12/2022	2022	5	AI!F2397
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2397
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2397
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2397
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2397
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2397

VKFTA	2022	2022	0	VK!E2397
VKFTA	2023	2023	0	VK!F2397
VKFTA	2024	2024	0	VK!G2397
VKFTA	2025	2025	0	VK!H2397
VKFTA	2026	2026	0	VK!I2397
VKFTA	2027	2027	0	VK!J2397
VCFTA	2022	2022	12	VC!D2444
VCFTA	2023	2023	9	VC!E2444
VCFTA	2024	2024	7	VC!F2444
VCFTA	2025	2025	5	VC!G2444
VCFTA	2026	2026	2	VC!H2444
VCFTA	2027	2027	0	VC!I2444
VN-EAEU	2022	2022	9,5	EAV!D2437
VN-EAEU	2023	2023	6,4	EAV!E2437
VN-EAEU	2024	2024	3,2	EAV!F2437
VN-EAEU	2025	2025	0	EAV!G2437
VN-EAEU	2026	2026	0	EAV!H2437
VN-EAEU	2027	2027	0	EAV!I2437
AHKFTA	2022	2022	35	AKH!D2449
AHKFTA	2023	2023	35	AKH!E2449
AHKFTA	2024	2024	35	AKH!F2449
AHKFTA	2025	2025	35	AKH!G2449
AHKFTA	2026	2026	35	AKH!H2449
AHKFTA	2027	2027	35	AKH!I2449
EVFTA	2022	2022	21,8	EV-NK!D2420
EVFTA	2023	2023	17,5	EV-NK!E2420
EVFTA	2024	2024	13,1	EV-NK!F2420

EVFTA	2025	2025	8,7	EV-NK!G2420
EVFTA	2026	2026	4,3	EV-NK!H2420
EVFTA	2027	2027	0	EV-NK!I2420
UKVFTA	2022	2022	21,8	UKV!D2422
UKVFTA	2023	2023	17,5	UKV!E2422
UKVFTA	2024	2024	13,1	UKV!F2422
UKVFTA	2025	2025	8,7	UKV!G2422
UKVFTA	2026	2026	4,3	UKV!H2422
UKVFTA	2027	2027	0	UKV!I2422
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2416
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2416
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2416
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2416
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2416
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2416
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2416
RCEP A	2022	2022	31,5	RCEPT-A!D2439
RCEP A	2023	2023	28	RCEPT-A!E2439
RCEP A	2024	2024	24,5	RCEPT-A!F2439
RCEP A	2025	2025	21	RCEPT-A!G2439
RCEP A	2026	2026	17,5	RCEPT-A!H2439
RCEP A	2027	2027	14	RCEPT-A!I2439
RCEP B	2022	2022	31,5	B!D2439
RCEP B	2023	2023	28	B!E2439
RCEP B	2024	2024	24,5	B!F2439
RCEP B	2025	2025	21	B!G2439
RCEP B	2026	2026	17,5	B!H2439

RCEP B	2027	2027	14	B!I2439
RCEP C	2022	2022	31,5	C!D2439
RCEP C	2023	2023	28	C!E2439
RCEP C	2024	2024	24,5	C!F2439
RCEP C	2025	2025	21	C!G2439
RCEP C	2026	2026	17,5	C!H2439
RCEP C	2027	2027	14	C!I2439
RCEP D	2022	2022	31,8	D!D2439
RCEP D	2023	2023	28,6	D!E2439
RCEP D	2024	2024	25,5	D!F2439
RCEP D	2025	2025	22,3	D!G2439
RCEP D	2026	2026	19,1	D!H2439
RCEP D	2027	2027	15,9	D!I2439
RCEP E	2022	2022	31,5	E!D2442
RCEP E	2023	2023	28	E!E2442
RCEP E	2024	2024	24,5	E!F2442
RCEP E	2025	2025	21	E!G2442
RCEP E	2026	2026	17,5	E!H2442
RCEP E	2027	2027	14	E!I2442
RCEP F	2022	2022	31,5	F!D2439
RCEP F	2023	2023	28	F!E2439
RCEP F	2024	2024	24,5	F!F2439
RCEP F	2025	2025	21	F!G2439
RCEP F	2026	2026	17,5	F!H2439
RCEP F	2027	2027	14	F!I2439
VIFTA	2024	2024	35	VI!F2273
VIFTA	2025	2025	35	VI!G2273

VIFTA	2026	2026	35	VI!H2273
VIFTA	2027	2027	35	VI!I2273

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 35%, VIFTA 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 1904.20 has 2 lines; 1904.20.90 is distinguished from its siblings by: Other.	1904.20.10 Prepared foods obtained from unroasted cereal flakes	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 1904.20.90. 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 35% for 1904.20.90 was checked against BT2026 (cell BT2026!N2432), 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.