Vietnam Tariff Intelligence

HS 2306.90.10 detail

HS code	2306.90.10
Description	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05 / - Other: / - - Of maize (corn) germ
Unit	kg
Generated	03/11/2026 00:19:12
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/23069010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2905
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N2905
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2905
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	0	0%	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!E2891

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2852
ATIGA	2023	2023	0	AT!F2852
ATIGA	2024	2024	0	AT!G2852
ATIGA	2025	2025	0	AT!H2852
ATIGA	2026	2026	0	AT!I2852
ATIGA	2027	2027	0	AT!J2852
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2890
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2890
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2890
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2890
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2890
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2890
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2894
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2894
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2894
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2894
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2894
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2894
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2894
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2858
AIFTA	30/12/2022	2022	0	AI!F2854
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2854
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2854
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2854
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2854
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2854

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2854
VKFTA	2023	2023	0	VK!F2854
VKFTA	2024	2024	0	VK!G2854
VKFTA	2025	2025	0	VK!H2854
VKFTA	2026	2026	0	VK!I2854
VKFTA	2027	2027	0	VK!J2854
VCFTA	2022	2022	0	VC!D2901
VCFTA	2023	2023	0	VC!E2901
VCFTA	2024	2024	0	VC!F2901
VCFTA	2025	2025	0	VC!G2901
VCFTA	2026	2026	0	VC!H2901
VCFTA	2027	2027	0	VC!I2901
VN-EAEU	2022	2022	0	EAV!D2898
VN-EAEU	2023	2023	0	EAV!E2898
VN-EAEU	2024	2024	0	EAV!F2898
VN-EAEU	2025	2025	0	EAV!G2898
VN-EAEU	2026	2026	0	EAV!H2898
VN-EAEU	2027	2027	0	EAV!I2898
AHKFTA	2022	2022	0	AKH!D2906
AHKFTA	2023	2023	0	AKH!E2906
AHKFTA	2024	2024	0	AKH!F2906
AHKFTA	2025	2025	0	AKH!G2906
AHKFTA	2026	2026	0	AKH!H2906
AHKFTA	2027	2027	0	AKH!I2906
EVFTA	2022	2022	0	EV-NK!D2877
EVFTA	2023	2023	0	EV-NK!E2877

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F2877
EVFTA	2025	2025	0	EV-NK!G2877
EVFTA	2026	2026	0	EV-NK!H2877
EVFTA	2027	2027	0	EV-NK!I2877
UKVFTA	2022	2022	0	UKV!D2879
UKVFTA	2023	2023	0	UKV!E2879
UKVFTA	2024	2024	0	UKV!F2879
UKVFTA	2025	2025	0	UKV!G2879
UKVFTA	2026	2026	0	UKV!H2879
UKVFTA	2027	2027	0	UKV!I2879
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2875
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2875
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2875
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2875
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2875
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2875
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2875
RCEP A	2022	2022	0	RCEPT-A!D2898
RCEP A	2023	2023	0	RCEPT-A!E2898
RCEP A	2024	2024	0	RCEPT-A!F2898
RCEP A	2025	2025	0	RCEPT-A!G2898
RCEP A	2026	2026	0	RCEPT-A!H2898
RCEP A	2027	2027	0	RCEPT-A!I2898
RCEP B	2022	2022	0	B!D2898
RCEP B	2023	2023	0	B!E2898
RCEP B	2024	2024	0	B!F2898

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2898
RCEP B	2026	2026	0	B!H2898
RCEP B	2027	2027	0	B!I2898
RCEP C	2022	2022	0	C!D2898
RCEP C	2023	2023	0	C!E2898
RCEP C	2024	2024	0	C!F2898
RCEP C	2025	2025	0	C!G2898
RCEP C	2026	2026	0	C!H2898
RCEP C	2027	2027	0	C!I2898
RCEP D	2022	2022	0	D!D2898
RCEP D	2023	2023	0	D!E2898
RCEP D	2024	2024	0	D!F2898
RCEP D	2025	2025	0	D!G2898
RCEP D	2026	2026	0	D!H2898
RCEP D	2027	2027	0	D!I2898
RCEP E	2022	2022	0	E!D2901
RCEP E	2023	2023	0	E!E2901
RCEP E	2024	2024	0	E!F2901
RCEP E	2025	2025	0	E!G2901
RCEP E	2026	2026	0	E!H2901
RCEP E	2027	2027	0	E!I2901
RCEP F	2022	2022	0	F!D2898
RCEP F	2023	2023	0	F!E2898
RCEP F	2024	2024	0	F!F2898
RCEP F	2025	2025	0	F!G2898
RCEP F	2026	2026	0	F!H2898

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2898
VIFTA	2024	2024	0	VI!F2702
VIFTA	2025	2025	0	VI!G2702
VIFTA	2026	2026	0	VI!H2702
VIFTA	2027	2027	0	VI!I2702

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2306.90 has 2 lines; 2306.90.10 is distinguished from its siblings by: Of maize (corn) germ.	2306.90.90 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 "5/8/10".		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 2306.90.10. 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 0% for 2306.90.10 was checked against BT2026 (cell BT2026!N2905), 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
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.