Vietnam Tariff Intelligence

HS 1005.90.10 detail

HS code	1005.90.10
Description	Maize (corn) / - Other: / - - Popcorn
Unit	kg
Generated	10/11/2026 00:53:55
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/10059010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1519
Preferential (MFN)	30	30%	73/2025/NĐ-CP	2025-03-31	BT2026!N1519
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1519
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1519
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 (-ID, TH, CN)	0% (except ID, TH, CN)	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, TH)	0% (except KR, TH)	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	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	22,5	22.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1521
ATIGA	2022	2022	0	AT!E1522
ATIGA	2023	2023	0	AT!F1522
ATIGA	2024	2024	0	AT!G1522
ATIGA	2025	2025	0	AT!H1522
ATIGA	2026	2026	0	AT!I1522
ATIGA	2027	2027	0	AT!J1522
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1524
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1524
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1524

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1524
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1524
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1524
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1526
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1526
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1526
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1526
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1526
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1526
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1528
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1524
AIFTA	30/12/2022	2022	0	AI!F1524
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1524
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1524
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1524
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1524
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1524
VKFTA	2022	2022	0	VK!E1522
VKFTA	2023	2023	0	VK!F1522
VKFTA	2024	2024	0	VK!G1522
VKFTA	2025	2025	0	VK!H1522
VKFTA	2026	2026	0	VK!I1522
VKFTA	2027	2027	0	VK!J1522
VCFTA	2022	2022	11	VC!D1535
VCFTA	2023	2023	9	VC!E1535
VCFTA	2024	2024	6	VC!F1535

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G1535
VCFTA	2026	2026	2	VC!H1535
VCFTA	2027	2027	0	VC!I1535
VN-EAEU	2022	2022	8,2	EAV!D1532
VN-EAEU	2023	2023	5,5	EAV!E1532
VN-EAEU	2024	2024	2,7	EAV!F1532
VN-EAEU	2025	2025	0	EAV!G1532
VN-EAEU	2026	2026	0	EAV!H1532
VN-EAEU	2027	2027	0	EAV!I1532
AHKFTA	2022	2022	*	AKH!D1540
AHKFTA	2023	2023	*	AKH!E1540
AHKFTA	2024	2024	*	AKH!F1540
AHKFTA	2025	2025	*	AKH!G1540
AHKFTA	2026	2026	*	AKH!H1540
AHKFTA	2027	2027	*	AKH!I1540
EVFTA	2022	2022	18,7	EV-NK!D1523
EVFTA	2023	2023	15	EV-NK!E1523
EVFTA	2024	2024	11,2	EV-NK!F1523
EVFTA	2025	2025	7,5	EV-NK!G1523
EVFTA	2026	2026	3,7	EV-NK!H1523
EVFTA	2027	2027	0	EV-NK!I1523
UKVFTA	2022	2022	18,7	UKV!D1525
UKVFTA	2023	2023	15	UKV!E1525
UKVFTA	2024	2024	11,2	UKV!F1525
UKVFTA	2025	2025	7,5	UKV!G1525
UKVFTA	2026	2026	3,7	UKV!H1525

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1525
CPTPP	(I)	2021 (DERIVED)	6	CPTPP!D1523
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1523
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1523
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1523
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1523
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1523
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1523
RCEP A	2022	2022	28,5	RCEPT-A!D1526
RCEP A	2023	2023	27	RCEPT-A!E1526
RCEP A	2024	2024	25,5	RCEPT-A!F1526
RCEP A	2025	2025	24	RCEPT-A!G1526
RCEP A	2026	2026	22,5	RCEPT-A!H1526
RCEP A	2027	2027	21	RCEPT-A!I1526
RCEP B	2022	2022	30	B!D1526
RCEP B	2023	2023	30	B!E1526
RCEP B	2024	2024	30	B!F1526
RCEP B	2025	2025	30	B!G1526
RCEP B	2026	2026	30	B!H1526
RCEP B	2027	2027	30	B!I1526
RCEP C	2022	2022	*	C!D1526
RCEP C	2023	2023	*	C!E1526
RCEP C	2024	2024	*	C!F1526
RCEP C	2025	2025	*	C!G1526
RCEP C	2026	2026	*	C!H1526
RCEP C	2027	2027	*	C!I1526

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D1526
RCEP D	2023	2023	30	D!E1526
RCEP D	2024	2024	30	D!F1526
RCEP D	2025	2025	30	D!G1526
RCEP D	2026	2026	30	D!H1526
RCEP D	2027	2027	30	D!I1526
RCEP E	2022	2022	30	E!D1528
RCEP E	2023	2023	30	E!E1528
RCEP E	2024	2024	30	E!F1528
RCEP E	2025	2025	30	E!G1528
RCEP E	2026	2026	30	E!H1528
RCEP E	2027	2027	30	E!I1528
RCEP F	2022	2022	30	F!D1526
RCEP F	2023	2023	30	F!E1526
RCEP F	2024	2024	30	F!F1526
RCEP F	2025	2025	30	F!G1526
RCEP F	2026	2026	30	F!H1526
RCEP F	2027	2027	30	F!I1526
VIFTA	2024	2024	25.7	VI!F1451
VIFTA	2025	2025	21.4	VI!G1451
VIFTA	2026	2026	17.1	VI!H1451
VIFTA	2027	2027	12.9	VI!I1451

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
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
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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex B) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 1005.90 has 3 lines; 1005.90.10 is distinguished from its siblings by: Popcorn.	1005.90.91 Fit for human consumption; 1005.90.99 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 1005.90.10. 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 30% for 1005.90.10 was checked against BT2026 (cell BT2026!N1519), basis 73/2025/NĐ-CP.		73/2025/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)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)
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.