Vietnam Tariff Intelligence

HS 1106.20.90 detail

HS code	1106.20.90
Description	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8 / - Of sago or of roots or tubers of heading 07.14: / - - Other
Unit	kg
Generated	12/11/2026 03:11:32
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/11062090/

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!K1618
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1618
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1618
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
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(-KH)	0% (except KH)	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	24	24%	Consolidated BT2026	2026	VC	112/2022/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!E1610
ATIGA	2022	2022	0	AT!E1611
ATIGA	2023	2023	0	AT!F1611
ATIGA	2024	2024	0	AT!G1611
ATIGA	2025	2025	0	AT!H1611
ATIGA	2026	2026	0	AT!I1611
ATIGA	2027	2027	0	AT!J1611
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1613
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1613
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1613

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1613
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1613
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1613
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1615
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1615
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1615
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1615
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1615
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1615
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1617
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1613
AIFTA	30/12/2022	2022	0	AI!F1613
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1613
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1613
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1613
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1613
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1613
VKFTA	2022	2022	0	VK!E1611
VKFTA	2023	2023	0	VK!F1611
VKFTA	2024	2024	0	VK!G1611
VKFTA	2025	2025	0	VK!H1611
VKFTA	2026	2026	0	VK!I1611
VKFTA	2027	2027	0	VK!J1611
VCFTA	2022	2022	30	VC!D1624
VCFTA	2023	2023	30	VC!E1624
VCFTA	2024	2024	24	VC!F1624

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	24	VC!G1624
VCFTA	2026	2026	24	VC!H1624
VCFTA	2027	2027	24	VC!I1624
VN-EAEU	2022	2022	8,2	EAV!D1621
VN-EAEU	2023	2023	5,5	EAV!E1621
VN-EAEU	2024	2024	2,7	EAV!F1621
VN-EAEU	2025	2025	0	EAV!G1621
VN-EAEU	2026	2026	0	EAV!H1621
VN-EAEU	2027	2027	0	EAV!I1621
AHKFTA	2022	2022	18	AKH!D1629
AHKFTA	2023	2023	12	AKH!E1629
AHKFTA	2024	2024	12	AKH!F1629
AHKFTA	2025	2025	6	AKH!G1629
AHKFTA	2026	2026	6	AKH!H1629
AHKFTA	2027	2027	0	AKH!I1629
EVFTA	2022	2022	18,7	EV-NK!D1612
EVFTA	2023	2023	15	EV-NK!E1612
EVFTA	2024	2024	11,2	EV-NK!F1612
EVFTA	2025	2025	7,5	EV-NK!G1612
EVFTA	2026	2026	3,7	EV-NK!H1612
EVFTA	2027	2027	0	EV-NK!I1612
UKVFTA	2022	2022	18,7	UKV!D1614
UKVFTA	2023	2023	15	UKV!E1614
UKVFTA	2024	2024	11,2	UKV!F1614
UKVFTA	2025	2025	7,5	UKV!G1614
UKVFTA	2026	2026	3,7	UKV!H1614

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1614
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D1612
CPTPP	(II)	2022 (DERIVED)	5	CPTPP!E1612
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1612
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1612
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1612
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1612
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1612
RCEP A	2022	2022	0	RCEPT-A!D1615
RCEP A	2023	2023	0	RCEPT-A!E1615
RCEP A	2024	2024	0	RCEPT-A!F1615
RCEP A	2025	2025	0	RCEPT-A!G1615
RCEP A	2026	2026	0	RCEPT-A!H1615
RCEP A	2027	2027	0	RCEPT-A!I1615
RCEP B	2022	2022	0	B!D1615
RCEP B	2023	2023	0	B!E1615
RCEP B	2024	2024	0	B!F1615
RCEP B	2025	2025	0	B!G1615
RCEP B	2026	2026	0	B!H1615
RCEP B	2027	2027	0	B!I1615
RCEP C	2022	2022	0	C!D1615
RCEP C	2023	2023	0	C!E1615
RCEP C	2024	2024	0	C!F1615
RCEP C	2025	2025	0	C!G1615
RCEP C	2026	2026	0	C!H1615
RCEP C	2027	2027	0	C!I1615

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1615
RCEP D	2023	2023	0	D!E1615
RCEP D	2024	2024	0	D!F1615
RCEP D	2025	2025	0	D!G1615
RCEP D	2026	2026	0	D!H1615
RCEP D	2027	2027	0	D!I1615
RCEP E	2022	2022	0	E!D1617
RCEP E	2023	2023	0	E!E1617
RCEP E	2024	2024	0	E!F1617
RCEP E	2025	2025	0	E!G1617
RCEP E	2026	2026	0	E!H1617
RCEP E	2027	2027	0	E!I1617
RCEP F	2022	2022	0	F!D1615
RCEP F	2023	2023	0	F!E1615
RCEP F	2024	2024	0	F!F1615
RCEP F	2025	2025	0	F!G1615
RCEP F	2026	2026	0	F!H1615
RCEP F	2027	2027	0	F!I1615
VIFTA	2024	2024	27	VI!F1532
VIFTA	2025	2025	24	VI!G1532
VIFTA	2026	2026	21	VI!H1532
VIFTA	2027	2027	18	VI!I1532

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1106.20 has 3 lines; 1106.20.90 is distinguished from its siblings by: Other.	1106.20.10 Of manioc (cassava); 1106.20.20 Of sago	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 1106.20.90. 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 30% for 1106.20.90 was checked against BT2026 (cell BT2026!N1618), 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

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.