Vietnam Tariff Intelligence

HS 1108.19.90 detail

HS code	1108.19.90
Description	Starches; inulin / - Starches: / - - Other starches: / - - - Other
Unit	kg
Generated	09/11/2026 04:44:32
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/11081990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1631
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1631
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1631
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(-KR)	0% (except KR)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E1625
ATIGA	2022	2022	0	AT!E1626
ATIGA	2023	2023	0	AT!F1626
ATIGA	2024	2024	0	AT!G1626
ATIGA	2025	2025	0	AT!H1626
ATIGA	2026	2026	0	AT!I1626
ATIGA	2027	2027	0	AT!J1626
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1628
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1628
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1628

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1628
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1628
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1628
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1630
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1630
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1630
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1630
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1630
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1630
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1632
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1628
AIFTA	30/12/2022	2022	0	AI!F1628
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1628
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1628
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1628
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1628
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1628
VKFTA	2022	2022	0	VK!E1626
VKFTA	2023	2023	0	VK!F1626
VKFTA	2024	2024	0	VK!G1626
VKFTA	2025	2025	0	VK!H1626
VKFTA	2026	2026	0	VK!I1626
VKFTA	2027	2027	0	VK!J1626
VCFTA	2022	2022	4	VC!D1639
VCFTA	2023	2023	2	VC!E1639
VCFTA	2024	2024	0	VC!F1639

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1639
VCFTA	2026	2026	0	VC!H1639
VCFTA	2027	2027	0	VC!I1639
VN-EAEU	2022	2022	0	EAV!D1636
VN-EAEU	2023	2023	0	EAV!E1636
VN-EAEU	2024	2024	0	EAV!F1636
VN-EAEU	2025	2025	0	EAV!G1636
VN-EAEU	2026	2026	0	EAV!H1636
VN-EAEU	2027	2027	0	EAV!I1636
AHKFTA	2022	2022	12	AKH!D1644
AHKFTA	2023	2023	8	AKH!E1644
AHKFTA	2024	2024	8	AKH!F1644
AHKFTA	2025	2025	4	AKH!G1644
AHKFTA	2026	2026	4	AKH!H1644
AHKFTA	2027	2027	0	AKH!I1644
EVFTA	2022	2022	12,5	EV-NK!D1627
EVFTA	2023	2023	10	EV-NK!E1627
EVFTA	2024	2024	7,5	EV-NK!F1627
EVFTA	2025	2025	5	EV-NK!G1627
EVFTA	2026	2026	2,5	EV-NK!H1627
EVFTA	2027	2027	0	EV-NK!I1627
UKVFTA	2022	2022	12,5	UKV!D1629
UKVFTA	2023	2023	10	UKV!E1629
UKVFTA	2024	2024	7,5	UKV!F1629
UKVFTA	2025	2025	5	UKV!G1629
UKVFTA	2026	2026	2,5	UKV!H1629

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1629
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1627
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1627
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1627
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1627
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1627
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1627
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1627
RCEP A	2022	2022	0	RCEPT-A!D1630
RCEP A	2023	2023	0	RCEPT-A!E1630
RCEP A	2024	2024	0	RCEPT-A!F1630
RCEP A	2025	2025	0	RCEPT-A!G1630
RCEP A	2026	2026	0	RCEPT-A!H1630
RCEP A	2027	2027	0	RCEPT-A!I1630
RCEP B	2022	2022	0	B!D1630
RCEP B	2023	2023	0	B!E1630
RCEP B	2024	2024	0	B!F1630
RCEP B	2025	2025	0	B!G1630
RCEP B	2026	2026	0	B!H1630
RCEP B	2027	2027	0	B!I1630
RCEP C	2022	2022	0	C!D1630
RCEP C	2023	2023	0	C!E1630
RCEP C	2024	2024	0	C!F1630
RCEP C	2025	2025	0	C!G1630
RCEP C	2026	2026	0	C!H1630
RCEP C	2027	2027	0	C!I1630

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1630
RCEP D	2023	2023	0	D!E1630
RCEP D	2024	2024	0	D!F1630
RCEP D	2025	2025	0	D!G1630
RCEP D	2026	2026	0	D!H1630
RCEP D	2027	2027	0	D!I1630
RCEP E	2022	2022	0	E!D1632
RCEP E	2023	2023	0	E!E1632
RCEP E	2024	2024	0	E!F1632
RCEP E	2025	2025	0	E!G1632
RCEP E	2026	2026	0	E!H1632
RCEP E	2027	2027	0	E!I1632
RCEP F	2022	2022	0	F!D1630
RCEP F	2023	2023	0	F!E1630
RCEP F	2024	2024	0	F!F1630
RCEP F	2025	2025	0	F!G1630
RCEP F	2026	2026	0	F!H1630
RCEP F	2027	2027	0	F!I1630
VIFTA	2024	2024	18	VI!F1545
VIFTA	2025	2025	16	VI!G1545
VIFTA	2026	2026	14	VI!H1545
VIFTA	2027	2027	12	VI!I1545

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	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 1108.19 has 2 lines; 1108.19.90 is distinguished from its siblings by: Other.	1108.19.10 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 1108.19.90. 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 20% for 1108.19.90 was checked against BT2026 (cell BT2026!N1631), 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)

Item policy
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)
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.