Vietnam Tariff Intelligence

HS 1904.90.10 detail

HS code	1904.90.10
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 / - Other: / - - Rice preparations, including pre-cooked rice
Unit	kg
Generated	08/11/2026 12:59:17
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/19049010/

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!K2435
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2435
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2435
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
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(-LA)	0% (except LA)	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
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	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
AHKFTA	7	7%	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!E2437

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2398
ATIGA	2023	2023	0	AT!F2398
ATIGA	2024	2024	0	AT!G2398
ATIGA	2025	2025	0	AT!H2398
ATIGA	2026	2026	0	AT!I2398
ATIGA	2027	2027	0	AT!J2398
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2436
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2436
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2436
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2436
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2436
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2436
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2438
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2438
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2438
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2438
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2438
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2438
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2440
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2404
AIFTA	30/12/2022	2022	0	AI!F2400
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2400
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2400
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2400
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2400
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2400

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2400
VKFTA	2023	2023	0	VK!F2400
VKFTA	2024	2024	0	VK!G2400
VKFTA	2025	2025	0	VK!H2400
VKFTA	2026	2026	0	VK!I2400
VKFTA	2027	2027	0	VK!J2400
VCFTA	2022	2022	6	VC!D2447
VCFTA	2023	2023	3	VC!E2447
VCFTA	2024	2024	0	VC!F2447
VCFTA	2025	2025	0	VC!G2447
VCFTA	2026	2026	0	VC!H2447
VCFTA	2027	2027	0	VC!I2447
VN-EAEU	2022	2022	9,5	EAV!D2440
VN-EAEU	2023	2023	6,4	EAV!E2440
VN-EAEU	2024	2024	3,2	EAV!F2440
VN-EAEU	2025	2025	0	EAV!G2440
VN-EAEU	2026	2026	0	EAV!H2440
VN-EAEU	2027	2027	0	EAV!I2440
AHKFTA	2022	2022	21	AKH!D2452
AHKFTA	2023	2023	14	AKH!E2452
AHKFTA	2024	2024	14	AKH!F2452
AHKFTA	2025	2025	7	AKH!G2452
AHKFTA	2026	2026	7	AKH!H2452
AHKFTA	2027	2027	0	AKH!I2452
EVFTA	2022	2022	21,8	EV-NK!D2423
EVFTA	2023	2023	17,5	EV-NK!E2423

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	13,1	EV-NK!F2423
EVFTA	2025	2025	8,7	EV-NK!G2423
EVFTA	2026	2026	4,3	EV-NK!H2423
EVFTA	2027	2027	0	EV-NK!I2423
UKVFTA	2022	2022	21,8	UKV!D2425
UKVFTA	2023	2023	17,5	UKV!E2425
UKVFTA	2024	2024	13,1	UKV!F2425
UKVFTA	2025	2025	8,7	UKV!G2425
UKVFTA	2026	2026	4,3	UKV!H2425
UKVFTA	2027	2027	0	UKV!I2425
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2419
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2419
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2419
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2419
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2419
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2419
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2419
RCEP A	2022	2022	0	RCEPT-A!D2442
RCEP A	2023	2023	0	RCEPT-A!E2442
RCEP A	2024	2024	0	RCEPT-A!F2442
RCEP A	2025	2025	0	RCEPT-A!G2442
RCEP A	2026	2026	0	RCEPT-A!H2442
RCEP A	2027	2027	0	RCEPT-A!I2442
RCEP B	2022	2022	0	B!D2442
RCEP B	2023	2023	0	B!E2442
RCEP B	2024	2024	0	B!F2442

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2442
RCEP B	2026	2026	0	B!H2442
RCEP B	2027	2027	0	B!I2442
RCEP C	2022	2022	0	C!D2442
RCEP C	2023	2023	0	C!E2442
RCEP C	2024	2024	0	C!F2442
RCEP C	2025	2025	0	C!G2442
RCEP C	2026	2026	0	C!H2442
RCEP C	2027	2027	0	C!I2442
RCEP D	2022	2022	0	D!D2442
RCEP D	2023	2023	0	D!E2442
RCEP D	2024	2024	0	D!F2442
RCEP D	2025	2025	0	D!G2442
RCEP D	2026	2026	0	D!H2442
RCEP D	2027	2027	0	D!I2442
RCEP E	2022	2022	0	E!D2445
RCEP E	2023	2023	0	E!E2445
RCEP E	2024	2024	0	E!F2445
RCEP E	2025	2025	0	E!G2445
RCEP E	2026	2026	0	E!H2445
RCEP E	2027	2027	0	E!I2445
RCEP F	2022	2022	0	F!D2442
RCEP F	2023	2023	0	F!E2442
RCEP F	2024	2024	0	F!F2442
RCEP F	2025	2025	0	F!G2442
RCEP F	2026	2026	0	F!H2442

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2442
VIFTA	2024	2024	35	VI!F2276
VIFTA	2025	2025	35	VI!G2276
VIFTA	2026	2026	35	VI!H2276
VIFTA	2027	2027	35	VI!I2276

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	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 1904.90 has 2 lines; 1904.90.10 is distinguished from its siblings by: Rice preparations, including pre-cooked rice.	1904.90.90 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 "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 1904.90.10. 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 35% for 1904.90.10 was checked against BT2026 (cell BT2026!N2435), 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.