Vietnam Tariff Intelligence

# Détail du SH 1005.90.91

| | |
|---|---|
| **Code SH** | 1005.90.91 |
| **Description** | Maize (corn) / - Other: / - - Other: / - - - Fit for human consumption |
| **Unité** | kg |
| **Généré le** | 07/11/2026 10:09:59 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/10059091/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 3 | 3% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1521 |
| Préférentiel (NPF) | 2 | 2% | 73/2025/NĐ-CP | 2025-03-31 | BT2026!N1521 |
| TVA | */5/8/10 | * / 5 / 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1521 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ1521 |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E1523 |
| ATIGA | 2022 | 2022 | 0 | AT!E1524 |
| ATIGA | 2023 | 2023 | 0 | AT!F1524 |
| ATIGA | 2024 | 2024 | 0 | AT!G1524 |
| ATIGA | 2025 | 2025 | 0 | AT!H1524 |
| ATIGA | 2026 | 2026 | 0 | AT!I1524 |
| ATIGA | 2027 | 2027 | 0 | AT!J1524 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E1526 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F1526 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G1526 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H1526 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I1526 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J1526 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E1528 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F1528 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G1528 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H1528 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I1528 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J1528 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F1530 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H1526 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F1526 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G1526 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H1526 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I1526 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J1526 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K1526 |
| VKFTA | 2022 | 2022 | 0 | VK!E1524 |
| VKFTA | 2023 | 2023 | 0 | VK!F1524 |
| VKFTA | 2024 | 2024 | 0 | VK!G1524 |
| VKFTA | 2025 | 2025 | 0 | VK!H1524 |
| VKFTA | 2026 | 2026 | 0 | VK!I1524 |
| VKFTA | 2027 | 2027 | 0 | VK!J1524 |
| VCFTA | 2022 | 2022 | 0 | VC!D1537 |
| VCFTA | 2023 | 2023 | 0 | VC!E1537 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F1537 |
| VCFTA | 2025 | 2025 | 0 | VC!G1537 |
| VCFTA | 2026 | 2026 | 0 | VC!H1537 |
| VCFTA | 2027 | 2027 | 0 | VC!I1537 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D1534 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E1534 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F1534 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G1534 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H1534 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I1534 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D1542 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E1542 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F1542 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G1542 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H1542 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I1542 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D1525 |
| EVFTA | 2023 | 2023 | 1,6 | EV-NK!E1525 |
| EVFTA | 2024 | 2024 | 0,8 | EV-NK!F1525 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G1525 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H1525 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I1525 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D1527 |
| UKVFTA | 2023 | 2023 | 1,6 | UKV!E1527 |
| UKVFTA | 2024 | 2024 | 0,8 | UKV!F1527 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G1527 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H1527 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I1527 |
| CPTPP | (I) | 2021 (DERIVED) | 1 | CPTPP!D1525 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E1525 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F1525 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G1525 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H1525 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I1525 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J1525 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D1528 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E1528 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F1528 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G1528 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H1528 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I1528 |
| RCEP B | 2022 | 2022 | 0 | B!D1528 |
| RCEP B | 2023 | 2023 | 0 | B!E1528 |
| RCEP B | 2024 | 2024 | 0 | B!F1528 |
| RCEP B | 2025 | 2025 | 0 | B!G1528 |
| RCEP B | 2026 | 2026 | 0 | B!H1528 |
| RCEP B | 2027 | 2027 | 0 | B!I1528 |
| RCEP C | 2022 | 2022 | 0 | C!D1528 |
| RCEP C | 2023 | 2023 | 0 | C!E1528 |
| RCEP C | 2024 | 2024 | 0 | C!F1528 |
| RCEP C | 2025 | 2025 | 0 | C!G1528 |
| RCEP C | 2026 | 2026 | 0 | C!H1528 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I1528 |
| RCEP D | 2022 | 2022 | 0 | D!D1528 |
| RCEP D | 2023 | 2023 | 0 | D!E1528 |
| RCEP D | 2024 | 2024 | 0 | D!F1528 |
| RCEP D | 2025 | 2025 | 0 | D!G1528 |
| RCEP D | 2026 | 2026 | 0 | D!H1528 |
| RCEP D | 2027 | 2027 | 0 | D!I1528 |
| RCEP E | 2022 | 2022 | 0 | E!D1530 |
| RCEP E | 2023 | 2023 | 0 | E!E1530 |
| RCEP E | 2024 | 2024 | 0 | E!F1530 |
| RCEP E | 2025 | 2025 | 0 | E!G1530 |
| RCEP E | 2026 | 2026 | 0 | E!H1530 |
| RCEP E | 2027 | 2027 | 0 | E!I1530 |
| RCEP F | 2022 | 2022 | 0 | F!D1528 |
| RCEP F | 2023 | 2023 | 0 | F!E1528 |
| RCEP F | 2024 | 2024 | 0 | F!F1528 |
| RCEP F | 2025 | 2025 | 0 | F!G1528 |
| RCEP F | 2026 | 2026 | 0 | F!H1528 |
| RCEP F | 2027 | 2027 | 0 | F!I1528 |
| VIFTA | 2024 | 2024 | 3.3 | VI!F1453 |
| VIFTA | 2025 | 2025 | 1.7 | VI!G1453 |
| VIFTA | 2026 | 2026 | 0 | VI!H1453 |
| VIFTA | 2027 | 2027 | 0 | VI!I1453 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1005.90 has 3 lines; 1005.90.91 is distinguished from its siblings by: Fit for human consumption. | 1005.90.10 Popcorn; 1005.90.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 1005.90.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 1005.90.91 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1005.90.91. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 2% for 1005.90.91 was checked against BT2026 (cell BT2026!N1521), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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)* |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.