Vietnam Tariff Intelligence

HS 1005.90.91 detail

HS code	1005.90.91
Description	Maize (corn) / - Other: / - - Other: / - - - Fit for human consumption
Unit	kg
Generated	02/11/2026 12:39:12
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://vietnamtariff.com/hs-code/10059091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1521
Preferential (MFN)	2	2%	73/2025/NĐ-CP	2025-03-31	BT2026!N1521
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1521
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1521
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0%	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	0	0%	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!E1523
ATIGA	2022	2022	0	AT!E1524

FTA	Period	Year	Source value	Source
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
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

FTA	Period	Year	Source value	Source
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
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

FTA	Period	Year	Source value	Source
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
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

FTA	Period	Year	Source value	Source
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
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

FTA	Period	Year	Source value	Source
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

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-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 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.	Not verified – check required
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.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 1005.90.91. 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 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.	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)*

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.