

## HS 1006.10.10 detail

|                            |                                                                                                            |
|----------------------------|------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 1006.10.10                                                                                                 |
| <b>Description</b>         | Rice / - Rice in the husk (paddy or rough): / - - Suitable for sowing                                      |
| <b>Unit</b>                | kg                                                                                                         |
| <b>Generated</b>           | 30/10/2026 21:33:53                                                                                        |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                 |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified. |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/10061010/">https://vietnamtariff.com/hs-code/10061010/</a>      |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                       | Legal basis    | effective  | Source        |
|----------------------|--------------|----------------------------|----------------|------------|---------------|
| Ordinary import duty | 5            | 5%                         | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1525  |
| Preferential (MFN)   | 0            | 0%                         | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1525  |
| VAT                  | *8/10        | * / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1525  |
| Excise tax           |              | No data                    |                |            |               |
| Environmental tax    |              | No data                    |                |            |               |
| Export duty          | 0            | 0%                         | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ1525 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả<br>giai đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| ACFTA   | 0            | 0%   | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả<br>giai đoạn) | E               | 118/2022/NĐ-<br>CP | Ad<br>valorem |

| FTA            | Source value               | Rate                               | Data basis             | Period                                 | Proof of origin                   | Legal basis    | Status        |
|----------------|----------------------------|------------------------------------|------------------------|----------------------------------------|-----------------------------------|----------------|---------------|
| AHKFTA         | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad<br>valorem |
| AIFTA          | 0                          | 0%                                 | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad<br>valorem |
| AJCEP          | 0                          | 0%                                 | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad<br>valorem |
| AKFTA          | 0(-ID, LA, MM, MY, KR, TH) | 0% (except ID, LA, MM, MY, KR, TH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad<br>valorem |
| CPTPP          | 0                          | 0%                                 | Consolidated<br>BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad<br>valorem |
| EVFTA          | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex A) | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex B) | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex C) | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex D) | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex E) | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex F) | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| UKVFTA         | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad<br>valorem |
| VCFTA          | 0                          | 0%                                 | Consolidated<br>BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA          | 0                          | 0%                                 | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad<br>valorem |

| FTA     | Source value | Rate     | Data basis             | Period | Proof of origin       | Legal basis    | Status        |
|---------|--------------|----------|------------------------|--------|-----------------------|----------------|---------------|
| VKFTA   | 0            | 0%       | Consolidated<br>BT2026 | 2026   | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-CAM  | 0 (THN)      | 0% (THN) | Consolidated<br>BT2026 | 2026   | S                     | 56/2026/NĐ-CP  | Ad<br>valorem |
| VN-EAEU | 0            | 0%       | Consolidated<br>BT2026 | 2026   | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0            | 0%       | Consolidated<br>BT2026 |        | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0            | 0%       | Consolidated<br>BT2026 | 2026   | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VNCU    |              | No data  | No data                |        | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | No data       |
| ATIGA   | 5            | 5%       | Consolidated<br>BT2026 | 2026   | D                     | 126/2022/NĐ-CP | Ad<br>valorem |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E1528 |
| ATIGA | 2022                                   | 2022 | 5            | AT!E1529 |
| ATIGA | 2023                                   | 2023 | 5            | AT!F1529 |
| ATIGA | 2024                                   | 2024 | 5            | AT!G1529 |
| ATIGA | 2025                                   | 2025 | 5            | AT!H1529 |
| ATIGA | 2026                                   | 2026 | 5            | AT!I1529 |
| ATIGA | 2027                                   | 2027 | 5            | AT!J1529 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E1531 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1531 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1531 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1531 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1531   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1531   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E1533   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F1533   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1533   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1533   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1533   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1533   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1535   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1531 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1531   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1531   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1531   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1531   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1531   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1531   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1529   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F1529   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G1529   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H1529   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I1529   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J1529   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D1542   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E1542   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F1542   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G1542   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H1542    |
| VCFTA   | 2027   | 2027 | 0            | VC!I1542    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D1539   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E1539   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F1539   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G1539   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H1539   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I1539   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D1547   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E1547   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F1547   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G1547   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H1547   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I1547   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D1530 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E1530 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F1530 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G1530 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H1530 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I1530 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D1532   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E1532   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F1532   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G1532   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H1532   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I1532   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| VN-CAM | 2025   | 2025           | 0            | VNCAM!D33     |
| VN-CAM | 2026   | 2026           | 0            | VNCAM!E33     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D1530   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1530   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1530   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1530   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1530   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1530   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1530   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D1533 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E1533 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F1533 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G1533 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H1533 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I1533 |
| RCEP B | 2022   | 2022           | 0            | B!D1533       |
| RCEP B | 2023   | 2023           | 0            | B!E1533       |
| RCEP B | 2024   | 2024           | 0            | B!F1533       |
| RCEP B | 2025   | 2025           | 0            | B!G1533       |
| RCEP B | 2026   | 2026           | 0            | B!H1533       |
| RCEP B | 2027   | 2027           | 0            | B!I1533       |
| RCEP C | 2022   | 2022           | 0            | C!D1533       |
| RCEP C | 2023   | 2023           | 0            | C!E1533       |
| RCEP C | 2024   | 2024           | 0            | C!F1533       |
| RCEP C | 2025   | 2025           | 0            | C!G1533       |
| RCEP C | 2026   | 2026           | 0            | C!H1533       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP C | 2027   | 2027 | 0            | C!I1533  |
| RCEP D | 2022   | 2022 | 0            | D!D1533  |
| RCEP D | 2023   | 2023 | 0            | D!E1533  |
| RCEP D | 2024   | 2024 | 0            | D!F1533  |
| RCEP D | 2025   | 2025 | 0            | D!G1533  |
| RCEP D | 2026   | 2026 | 0            | D!H1533  |
| RCEP D | 2027   | 2027 | 0            | D!I1533  |
| RCEP E | 2022   | 2022 | 0            | E!D1535  |
| RCEP E | 2023   | 2023 | 0            | E!E1535  |
| RCEP E | 2024   | 2024 | 0            | E!F1535  |
| RCEP E | 2025   | 2025 | 0            | E!G1535  |
| RCEP E | 2026   | 2026 | 0            | E!H1535  |
| RCEP E | 2027   | 2027 | 0            | E!I1535  |
| RCEP F | 2022   | 2022 | 0            | F!D1533  |
| RCEP F | 2023   | 2023 | 0            | F!E1533  |
| RCEP F | 2024   | 2024 | 0            | F!F1533  |
| RCEP F | 2025   | 2025 | 0            | F!G1533  |
| RCEP F | 2026   | 2026 | 0            | F!H1533  |
| RCEP F | 2027   | 2027 | 0            | F!I1533  |
| VIFTA  | 2024   | 2024 | 0            | VI!F1457 |
| VIFTA  | 2025   | 2025 | 0            | VI!G1457 |
| VIFTA  | 2026   | 2026 | 0            | VI!H1457 |
| VIFTA  | 2027   | 2027 | 0            | VI!I1457 |

### Advisory & warnings

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

|         |        |                                                            |                                                                                                                                                    |                     |                                |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-002 | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)                                 |                     | 01/2024/TT-BNNPTNT             | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.         | 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): Mã HS thóc, gạo XK (08/2023/TT-BCT - PL3)                                                                        |                     | 08/2023/TT-BCT                 | Read the referenced instruments.                                                                             | 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 |
| FTA-008 | YELLOW | VN-CAM rate carries a condition/time note                  | The rate cell "0 (THN)" carries the note: THN.                                                                                                     |                     | 56/2026/NĐ-CP                  | Check the condition and validity period in 56/2026/NĐ-CP.                                                    | Not verified – check required                     |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy                   | VN-CAM: consolidated BT2026 shows "0 (THN)", the FTA schedule for period 2026 shows "0".                                                           |                     | 56/2026/NĐ-CP                  | Check the original Decree and amendments to determine the correct rate.                                      | Not verified – check required                     |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | ATIGA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.             | MFN 0%              |                                | 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 1006.10 has 2 lines; 1006.10.10 is distinguished from its siblings by: Suitable for sowing.                                             | 1006.10.90<br>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 1006.10.10. 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 0% for 1006.10.10 was checked against BT2026 (cell BT2026!N1525), 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                                                                                                      |
|------------------------------------------------------------------------------------------------------------------|
| Mã HS thóc, gạo XK (08/2023/TT-BCT - PL3)                                                                        |
| 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 ) |
| Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)                                                                       |
| Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)                                                              |

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.