Vietnam Tariff Intelligence

HS 1006.10.90 detail

HS code	1006.10.90
Description	Rice / - Rice in the husk (paddy or rough): / - - Other
Unit	kg
Generated	08/11/2026 05:43:53
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/10061090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1526
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N1526
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1526
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1526
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(-ID, LA, MM, MY, KR, TH)	0% (except ID, LA, MM, MY, KR, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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 (NHN: 2.5)	0% · out-of-quota 2.5%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VN-CAM	0	0%	FTA schedule (period)	2026	S		Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
EVFTA	14,5	14.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	14,5	14.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1529
ATIGA	2022	2022	5	AT!E1530
ATIGA	2023	2023	5	AT!F1530
ATIGA	2024	2024	5	AT!G1530
ATIGA	2025	2025	5	AT!H1530
ATIGA	2026	2026	5	AT!I1530
ATIGA	2027	2027	5	AT!J1530
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1532
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1532
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1532
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1532

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1532
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1532
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1534
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1534
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1534
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1534
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1534
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1534
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1536
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1532
AIFTA	30/12/2022	2022	0	AI!F1532
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1532
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1532
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1532
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1532
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1532
VKFTA	2022	2022	0	VK!E1530
VKFTA	2023	2023	0	VK!F1530
VKFTA	2024	2024	0	VK!G1530
VKFTA	2025	2025	0	VK!H1530
VKFTA	2026	2026	0	VK!I1530
VKFTA	2027	2027	0	VK!J1530
VCFTA	2022	2022	7	VC!D1543
VCFTA	2023	2023	4	VC!E1543
VCFTA	2024	2024	0	VC!F1543
VCFTA	2025	2025	0	VC!G1543

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H1543
VCFTA	2027	2027	0	VC!I1543
VN-EAEU	2022	2022	10,9	EAV!D1540
VN-EAEU	2023	2023	7,3	EAV!E1540
VN-EAEU	2024	2024	3,6	EAV!F1540
VN-EAEU	2025	2025	0	EAV!G1540
VN-EAEU	2026	2026	0	EAV!H1540
VN-EAEU	2027	2027	0	EAV!I1540
AHKFTA	2022	2022	*	AKH!D1548
AHKFTA	2023	2023	*	AKH!E1548
AHKFTA	2024	2024	*	AKH!F1548
AHKFTA	2025	2025	*	AKH!G1548
AHKFTA	2026	2026	*	AKH!H1548
AHKFTA	2027	2027	*	AKH!I1548
EVFTA	2022	2022	29	EV-NK!D1531
EVFTA	2023	2023	25,4	EV-NK!E1531
EVFTA	2024	2024	21,8	EV-NK!F1531
EVFTA	2025	2025	18,1	EV-NK!G1531
EVFTA	2026	2026	14,5	EV-NK!H1531
EVFTA	2027	2027	10,9	EV-NK!I1531
UKVFTA	2022	2022	29	UKV!D1533
UKVFTA	2023	2023	25,4	UKV!E1533
UKVFTA	2024	2024	21,8	UKV!F1533
UKVFTA	2025	2025	18,1	UKV!G1533
UKVFTA	2026	2026	14,5	UKV!H1533
UKVFTA	2027	2027	10,9	UKV!I1533

FTA	Period	Year	Source value	Source
VN-CAM	2025	2025	0	VNCAM!D34
VN-CAM	2026	2026	0	VNCAM!E34
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1531
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1531
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1531
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1531
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1531
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1531
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1531
RCEP A	2022	2022	36	RCEPT-A!D1534
RCEP A	2023	2023	32	RCEPT-A!E1534
RCEP A	2024	2024	28	RCEPT-A!F1534
RCEP A	2025	2025	24	RCEPT-A!G1534
RCEP A	2026	2026	20	RCEPT-A!H1534
RCEP A	2027	2027	16	RCEPT-A!I1534
RCEP B	2022	2022	36	B!D1534
RCEP B	2023	2023	32	B!E1534
RCEP B	2024	2024	28	B!F1534
RCEP B	2025	2025	24	B!G1534
RCEP B	2026	2026	20	B!H1534
RCEP B	2027	2027	16	B!I1534
RCEP C	2022	2022	36	C!D1534
RCEP C	2023	2023	32	C!E1534
RCEP C	2024	2024	28	C!F1534
RCEP C	2025	2025	24	C!G1534
RCEP C	2026	2026	20	C!H1534

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	16	C!I1534
RCEP D	2022	2022	36,4	D!D1534
RCEP D	2023	2023	32,7	D!E1534
RCEP D	2024	2024	29,1	D!F1534
RCEP D	2025	2025	25,5	D!G1534
RCEP D	2026	2026	21,8	D!H1534
RCEP D	2027	2027	18,2	D!I1534
RCEP E	2022	2022	36	E!D1536
RCEP E	2023	2023	32	E!E1536
RCEP E	2024	2024	28	E!F1536
RCEP E	2025	2025	24	E!G1536
RCEP E	2026	2026	20	E!H1536
RCEP E	2027	2027	16	E!I1536
RCEP F	2022	2022	36	F!D1534
RCEP F	2023	2023	32	F!E1534
RCEP F	2024	2024	28	F!F1534
RCEP F	2025	2025	24	F!G1534
RCEP F	2026	2026	20	F!H1534
RCEP F	2027	2027	16	F!I1534
VIFTA	2024	2024	40	VI!F1458
VIFTA	2025	2025	40	VI!G1458
VIFTA	2026	2026	40	VI!H1458
VIFTA	2027	2027	40	VI!I1458

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): 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-005	YELLOW	Tariff quota (VN-LAO)	VN-LAO rate "0 (NHN: 2.5)": in-quota 0%, out-of-quota 2.5%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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; 1006.10.90 is distinguished from its siblings by: Other.	1006.10.10 Suitable for sowing	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 "*/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 1006.10.90. 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 40% for 1006.10.90 was checked against BT2026 (cell BT2026!N1526), 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)

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.