Vietnam Tariff Intelligence

HS 1105.10.00 detail

HS code	1105.10.00
Description	Flour, meal, powder, flakes, granules and pellets of potatoes / - Flour, meal and powder
Unit	kg
Generated	03/11/2026 09:19:24
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/11051000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1611
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N1611
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1611
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-KR)	0% (except KR)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	30	30%	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!E1602
ATIGA	2022	2022	0	AT!E1603
ATIGA	2023	2023	0	AT!F1603
ATIGA	2024	2024	0	AT!G1603
ATIGA	2025	2025	0	AT!H1603
ATIGA	2026	2026	0	AT!I1603
ATIGA	2027	2027	0	AT!J1603
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1605
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1605
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1605

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1605
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1605
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1605
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1607
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1607
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1607
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1607
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1607
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1607
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1609
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1605
AIFTA	30/12/2022	2022	0	AI!F1605
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1605
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1605
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1605
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1605
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1605
VKFTA	2022	2022	0	VK!E1603
VKFTA	2023	2023	0	VK!F1603
VKFTA	2024	2024	0	VK!G1603
VKFTA	2025	2025	0	VK!H1603
VKFTA	2026	2026	0	VK!I1603
VKFTA	2027	2027	0	VK!J1603
VCFTA	2022	2022	5	VC!D1616
VCFTA	2023	2023	3	VC!E1616
VCFTA	2024	2024	0	VC!F1616

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1616
VCFTA	2026	2026	0	VC!H1616
VCFTA	2027	2027	0	VC!I1616
VN-EAEU	2022	2022	8,2	EAV!D1613
VN-EAEU	2023	2023	5,5	EAV!E1613
VN-EAEU	2024	2024	2,7	EAV!F1613
VN-EAEU	2025	2025	0	EAV!G1613
VN-EAEU	2026	2026	0	EAV!H1613
VN-EAEU	2027	2027	0	EAV!I1613
AHKFTA	2022	2022	18	AKH!D1621
AHKFTA	2023	2023	12	AKH!E1621
AHKFTA	2024	2024	12	AKH!F1621
AHKFTA	2025	2025	6	AKH!G1621
AHKFTA	2026	2026	6	AKH!H1621
AHKFTA	2027	2027	0	AKH!I1621
EVFTA	2022	2022	21,8	EV-NK!D1604
EVFTA	2023	2023	19	EV-NK!E1604
EVFTA	2024	2024	16,3	EV-NK!F1604
EVFTA	2025	2025	13,6	EV-NK!G1604
EVFTA	2026	2026	10,9	EV-NK!H1604
EVFTA	2027	2027	8,1	EV-NK!I1604
UKVFTA	2022	2022	21,8	UKV!D1606
UKVFTA	2023	2023	19	UKV!E1606
UKVFTA	2024	2024	16,3	UKV!F1606
UKVFTA	2025	2025	13,6	UKV!G1606
UKVFTA	2026	2026	10,9	UKV!H1606

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	8,1	UKV!I1606
CPTPP	(I)	2021 (DERIVED)	10	CPTPP!D1604
CPTPP	(II)	2022 (DERIVED)	5	CPTPP!E1604
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1604
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1604
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1604
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1604
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1604
RCEP A	2022	2022	0	RCEPT-A!D1607
RCEP A	2023	2023	0	RCEPT-A!E1607
RCEP A	2024	2024	0	RCEPT-A!F1607
RCEP A	2025	2025	0	RCEPT-A!G1607
RCEP A	2026	2026	0	RCEPT-A!H1607
RCEP A	2027	2027	0	RCEPT-A!I1607
RCEP B	2022	2022	0	B!D1607
RCEP B	2023	2023	0	B!E1607
RCEP B	2024	2024	0	B!F1607
RCEP B	2025	2025	0	B!G1607
RCEP B	2026	2026	0	B!H1607
RCEP B	2027	2027	0	B!I1607
RCEP C	2022	2022	0	C!D1607
RCEP C	2023	2023	0	C!E1607
RCEP C	2024	2024	0	C!F1607
RCEP C	2025	2025	0	C!G1607
RCEP C	2026	2026	0	C!H1607
RCEP C	2027	2027	0	C!I1607

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1607
RCEP D	2023	2023	0	D!E1607
RCEP D	2024	2024	0	D!F1607
RCEP D	2025	2025	0	D!G1607
RCEP D	2026	2026	0	D!H1607
RCEP D	2027	2027	0	D!I1607
RCEP E	2022	2022	0	E!D1609
RCEP E	2023	2023	0	E!E1609
RCEP E	2024	2024	0	E!F1609
RCEP E	2025	2025	0	E!G1609
RCEP E	2026	2026	0	E!H1609
RCEP E	2027	2027	0	E!I1609
RCEP F	2022	2022	0	F!D1607
RCEP F	2023	2023	0	F!E1607
RCEP F	2024	2024	0	F!F1607
RCEP F	2025	2025	0	F!G1607
RCEP F	2026	2026	0	F!H1607
RCEP F	2027	2027	0	F!I1607
VIFTA	2024	2024	30	VI!F1525
VIFTA	2025	2025	30	VI!G1525
VIFTA	2026	2026	30	VI!H1525
VIFTA	2027	2027	30	VI!I1525

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 1105.10.00. 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 30% for 1105.10.00 was checked against BT2026 (cell BT2026!N1611), 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

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)
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)
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.