Vietnam Tariff Intelligence

HS 1901.10.91 detail

HS code	1901.10.91
Description	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included / - Preparations suitable for infants or young children, put up for retail sale: / - - Other: / - - - Medical foods
Unit	kg
Generated	31/10/2026 17:18:18
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/19011091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2384
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N2384
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2384
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
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
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
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2383
ATIGA	2022	2022	0	AT!E2344
ATIGA	2023	2023	0	AT!F2344
ATIGA	2024	2024	0	AT!G2344
ATIGA	2025	2025	0	AT!H2344
ATIGA	2026	2026	0	AT!I2344
ATIGA	2027	2027	0	AT!J2344
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2382
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2382
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2382
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2382
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2382
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2382
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2384
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2384
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2384
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2384
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2384
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2384
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2386
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2350
AIFTA	30/12/2022	2022	5	AI!F2346
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2346
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2346
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2346
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2346
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2346

VKFTA	2022	2022	0	VK!E2344
VKFTA	2023	2023	0	VK!F2344
VKFTA	2024	2024	0	VK!G2344
VKFTA	2025	2025	0	VK!H2344
VKFTA	2026	2026	0	VK!I2344
VKFTA	2027	2027	0	VK!J2344
VCFTA	2022	2022	3	VC!D2393
VCFTA	2023	2023	1	VC!E2393
VCFTA	2024	2024	0	VC!F2393
VCFTA	2025	2025	0	VC!G2393
VCFTA	2026	2026	0	VC!H2393
VCFTA	2027	2027	0	VC!I2393
VN-EAEU	2022	2022	2,7	EAV!D2386
VN-EAEU	2023	2023	1,8	EAV!E2386
VN-EAEU	2024	2024	0,9	EAV!F2386
VN-EAEU	2025	2025	0	EAV!G2386
VN-EAEU	2026	2026	0	EAV!H2386
VN-EAEU	2027	2027	0	EAV!I2386
AHKFTA	2022	2022	10	AKH!D2398
AHKFTA	2023	2023	10	AKH!E2398
AHKFTA	2024	2024	10	AKH!F2398
AHKFTA	2025	2025	10	AKH!G2398
AHKFTA	2026	2026	10	AKH!H2398
AHKFTA	2027	2027	10	AKH!I2398
EVFTA	2022	2022	6,2	EV-NK!D2369
EVFTA	2023	2023	5	EV-NK!E2369
EVFTA	2024	2024	3,7	EV-NK!F2369

EVFTA	2025	2025	2,5	EV-NK!G2369
EVFTA	2026	2026	1,2	EV-NK!H2369
EVFTA	2027	2027	0	EV-NK!I2369
UKVFTA	2022	2022	6,2	UKV!D2371
UKVFTA	2023	2023	5	UKV!E2371
UKVFTA	2024	2024	3,7	UKV!F2371
UKVFTA	2025	2025	2,5	UKV!G2371
UKVFTA	2026	2026	1,2	UKV!H2371
UKVFTA	2027	2027	0	UKV!I2371
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2365
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2365
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2365
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2365
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2365
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2365
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2365
RCEP A	2022	2022	9	RCEPT-A!D2388
RCEP A	2023	2023	8	RCEPT-A!E2388
RCEP A	2024	2024	7	RCEPT-A!F2388
RCEP A	2025	2025	6	RCEPT-A!G2388
RCEP A	2026	2026	5	RCEPT-A!H2388
RCEP A	2027	2027	4	RCEPT-A!I2388
RCEP B	2022	2022	9	B!D2388
RCEP B	2023	2023	8	B!E2388
RCEP B	2024	2024	7	B!F2388
RCEP B	2025	2025	6	B!G2388
RCEP B	2026	2026	5	B!H2388

RCEP B	2027	2027	4	B!I2388
RCEP C	2022	2022	9	C!D2388
RCEP C	2023	2023	8	C!E2388
RCEP C	2024	2024	7	C!F2388
RCEP C	2025	2025	6	C!G2388
RCEP C	2026	2026	5	C!H2388
RCEP C	2027	2027	4	C!I2388
RCEP D	2022	2022	9,1	D!D2388
RCEP D	2023	2023	8,2	D!E2388
RCEP D	2024	2024	7,3	D!F2388
RCEP D	2025	2025	6,4	D!G2388
RCEP D	2026	2026	5,5	D!H2388
RCEP D	2027	2027	4,5	D!I2388
RCEP E	2022	2022	9	E!D2391
RCEP E	2023	2023	8	E!E2391
RCEP E	2024	2024	7	E!F2391
RCEP E	2025	2025	6	E!G2391
RCEP E	2026	2026	5	E!H2391
RCEP E	2027	2027	4	E!I2391
RCEP F	2022	2022	9	F!D2388
RCEP F	2023	2023	8	F!E2388
RCEP F	2024	2024	7	F!F2388
RCEP F	2025	2025	6	F!G2388
RCEP F	2026	2026	5	F!H2388
RCEP F	2027	2027	4	F!I2388
VIFTA	2024	2024	9	VI!F2225
VIFTA	2025	2025	8	VI!G2225

VIFTA	2026	2026	7	VI!H2225
VIFTA	2027	2027	6	VI!I2225

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 7%, AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving.	MFN 7%		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 1901.10 has 6 lines; 1901.10.91 is distinguished from its siblings by: Medical foods.	1901.10.10 Of malt extract; 1901.10.20 Of goods of headings 04.01 to 04.04; 1901.10.30 Of soya-bean powder; 1901.10.92 Other, for children age over 1 year but not exceeding 3 years; 1901.10.99 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 1901.10.91. 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 7% for 1901.10.91 was checked against BT2026 (cell BT2026!N2384), 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

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.