Vietnam Tariff Intelligence

HS 1901.90.32 detail

HS code	1901.90.32
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 / - Other: / - - Other, of goods of headings 04.01 to 04.04: / - - - Other, containing cocoa powder
Unit	kg
Generated	03/11/2026 08:43:40
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/19019032/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2399
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N2399
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2399
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
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(-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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
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	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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!E2398
ATIGA	2022	2022	0	AT!E2359
ATIGA	2023	2023	0	AT!F2359
ATIGA	2024	2024	0	AT!G2359
ATIGA	2025	2025	0	AT!H2359
ATIGA	2026	2026	0	AT!I2359
ATIGA	2027	2027	0	AT!J2359
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2397
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2397
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2397
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2397

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2397
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2397
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2399
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2399
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2399
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2399
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2399
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2399
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2401
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2365
AIFTA	30/12/2022	2022	5	AI!F2361
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2361
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2361
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2361
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2361
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2361
VKFTA	2022	2022	0	VK!E2359
VKFTA	2023	2023	0	VK!F2359
VKFTA	2024	2024	0	VK!G2359
VKFTA	2025	2025	0	VK!H2359
VKFTA	2026	2026	0	VK!I2359
VKFTA	2027	2027	0	VK!J2359
VCFTA	2022	2022	4	VC!D2408
VCFTA	2023	2023	2	VC!E2408
VCFTA	2024	2024	0	VC!F2408
VCFTA	2025	2025	0	VC!G2408

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2408
VCFTA	2027	2027	0	VC!I2408
VN-EAEU	2022	2022	2,7	EAV!D2401
VN-EAEU	2023	2023	1,8	EAV!E2401
VN-EAEU	2024	2024	0,9	EAV!F2401
VN-EAEU	2025	2025	0	EAV!G2401
VN-EAEU	2026	2026	0	EAV!H2401
VN-EAEU	2027	2027	0	EAV!I2401
AHKFTA	2022	2022	10	AKH!D2413
AHKFTA	2023	2023	10	AKH!E2413
AHKFTA	2024	2024	10	AKH!F2413
AHKFTA	2025	2025	10	AKH!G2413
AHKFTA	2026	2026	10	AKH!H2413
AHKFTA	2027	2027	10	AKH!I2413
EVFTA	2022	2022	5	EV-NK!D2384
EVFTA	2023	2023	3,3	EV-NK!E2384
EVFTA	2024	2024	1,6	EV-NK!F2384
EVFTA	2025	2025	0	EV-NK!G2384
EVFTA	2026	2026	0	EV-NK!H2384
EVFTA	2027	2027	0	EV-NK!I2384
UKVFTA	2022	2022	5	UKV!D2386
UKVFTA	2023	2023	3,3	UKV!E2386
UKVFTA	2024	2024	1,6	UKV!F2386
UKVFTA	2025	2025	0	UKV!G2386
UKVFTA	2026	2026	0	UKV!H2386
UKVFTA	2027	2027	0	UKV!I2386

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2380
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2380
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2380
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2380
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2380
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2380
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2380
RCEP A	2022	2022	9	RCEPT-A!D2403
RCEP A	2023	2023	8	RCEPT-A!E2403
RCEP A	2024	2024	7	RCEPT-A!F2403
RCEP A	2025	2025	6	RCEPT-A!G2403
RCEP A	2026	2026	5	RCEPT-A!H2403
RCEP A	2027	2027	4	RCEPT-A!I2403
RCEP B	2022	2022	9	B!D2403
RCEP B	2023	2023	8	B!E2403
RCEP B	2024	2024	7	B!F2403
RCEP B	2025	2025	6	B!G2403
RCEP B	2026	2026	5	B!H2403
RCEP B	2027	2027	4	B!I2403
RCEP C	2022	2022	9	C!D2403
RCEP C	2023	2023	8	C!E2403
RCEP C	2024	2024	7	C!F2403
RCEP C	2025	2025	6	C!G2403
RCEP C	2026	2026	5	C!H2403
RCEP C	2027	2027	4	C!I2403
RCEP D	2022	2022	9,1	D!D2403

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E2403
RCEP D	2024	2024	7,3	D!F2403
RCEP D	2025	2025	6,4	D!G2403
RCEP D	2026	2026	5,5	D!H2403
RCEP D	2027	2027	4,5	D!I2403
RCEP E	2022	2022	9	E!D2406
RCEP E	2023	2023	8	E!E2406
RCEP E	2024	2024	7	E!F2406
RCEP E	2025	2025	6	E!G2406
RCEP E	2026	2026	5	E!H2406
RCEP E	2027	2027	4	E!I2406
RCEP F	2022	2022	9	F!D2403
RCEP F	2023	2023	8	F!E2403
RCEP F	2024	2024	7	F!F2403
RCEP F	2025	2025	6	F!G2403
RCEP F	2026	2026	5	F!H2403
RCEP F	2027	2027	4	F!I2403
VIFTA	2024	2024	8,6	VI!F2240
VIFTA	2025	2025	7.1	VI!G2240
VIFTA	2026	2026	5.7	VI!H2240
VIFTA	2027	2027	4.3	VI!I2240

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 1901.90 has 10 lines; 1901.90.32 is distinguished from its siblings by: Other, containing cocoa powder.	1901.90.11 Medical foods; 1901.90.19 Other; 1901.90.20 Malt extract; 1901.90.31 Filled milk; 1901.90.39 Other; 1901.90.41 In powder form	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 1901.90.32. 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 10% for 1901.90.32 was checked against BT2026 (cell BT2026!N2399), 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
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.