Vietnam Tariff Intelligence

HS 1901.90.41 detail

HS code	1901.90.41
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 soya-based preparations: / - - - In powder form
Unit	kg
Generated	03/11/2026 14:04:00
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/19019041/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2402
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N2402
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2402
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
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
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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	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
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E2401
ATIGA	2022	2022	0	AT!E2362
ATIGA	2023	2023	0	AT!F2362
ATIGA	2024	2024	0	AT!G2362
ATIGA	2025	2025	0	AT!H2362
ATIGA	2026	2026	0	AT!I2362
ATIGA	2027	2027	0	AT!J2362
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2400
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2400
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2400
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2400
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2400
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2400
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2402
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2402
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2402
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2402
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2402
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2402
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F2404
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2368
AIFTA	30/12/2022	2022	5	AI!F2364
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2364
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2364
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2364
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2364
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2364

VKFTA	2022	2022	5	VK!E2364
VKFTA	2023	2023	5	VK!F2364
VKFTA	2024	2024	5	VK!G2364
VKFTA	2025	2025	5	VK!H2364
VKFTA	2026	2026	5	VK!I2364
VKFTA	2027	2027	5	VK!J2364
VCFTA	2022	2022	5	VC!D2411
VCFTA	2023	2023	3	VC!E2411
VCFTA	2024	2024	0	VC!F2411
VCFTA	2025	2025	0	VC!G2411
VCFTA	2026	2026	0	VC!H2411
VCFTA	2027	2027	0	VC!I2411
VN-EAEU	2022	2022	5,5	EAV!D2404
VN-EAEU	2023	2023	3,6	EAV!E2404
VN-EAEU	2024	2024	1,8	EAV!F2404
VN-EAEU	2025	2025	0	EAV!G2404
VN-EAEU	2026	2026	0	EAV!H2404
VN-EAEU	2027	2027	0	EAV!I2404
AHKFTA	2022	2022	20	AKH!D2416
AHKFTA	2023	2023	20	AKH!E2416
AHKFTA	2024	2024	20	AKH!F2416
AHKFTA	2025	2025	20	AKH!G2416
AHKFTA	2026	2026	20	AKH!H2416
AHKFTA	2027	2027	20	AKH!I2416
EVFTA	2022	2022	12,5	EV-NK!D2387
EVFTA	2023	2023	10	EV-NK!E2387
EVFTA	2024	2024	7,5	EV-NK!F2387

EVFTA	2025	2025	5	EV-NK!G2387
EVFTA	2026	2026	2,5	EV-NK!H2387
EVFTA	2027	2027	0	EV-NK!I2387
UKVFTA	2022	2022	12,5	UKV!D2389
UKVFTA	2023	2023	10	UKV!E2389
UKVFTA	2024	2024	7,5	UKV!F2389
UKVFTA	2025	2025	5	UKV!G2389
UKVFTA	2026	2026	2,5	UKV!H2389
UKVFTA	2027	2027	0	UKV!I2389
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D2383
CPTPP	(II)	2022 (DERIVED)	3,3	CPTPP!E2383
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2383
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2383
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2383
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2383
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2383
RCEP A	2022	2022	18,7	RCEPT-A!D2406
RCEP A	2023	2023	17,3	RCEPT-A!E2406
RCEP A	2024	2024	16	RCEPT-A!F2406
RCEP A	2025	2025	14,7	RCEPT-A!G2406
RCEP A	2026	2026	13,3	RCEPT-A!H2406
RCEP A	2027	2027	12	RCEPT-A!I2406
RCEP B	2022	2022	18,7	B!D2406
RCEP B	2023	2023	17,3	B!E2406
RCEP B	2024	2024	16	B!F2406
RCEP B	2025	2025	14,7	B!G2406
RCEP B	2026	2026	13,3	B!H2406

RCEP B	2027	2027	12	B!I2406
RCEP C	2022	2022	19	C!D2406
RCEP C	2023	2023	18	C!E2406
RCEP C	2024	2024	17	C!F2406
RCEP C	2025	2025	16	C!G2406
RCEP C	2026	2026	15	C!H2406
RCEP C	2027	2027	14	C!I2406
RCEP D	2022	2022	20	D!D2406
RCEP D	2023	2023	20	D!E2406
RCEP D	2024	2024	20	D!F2406
RCEP D	2025	2025	20	D!G2406
RCEP D	2026	2026	20	D!H2406
RCEP D	2027	2027	20	D!I2406
RCEP E	2022	2022	20	E!D2409
RCEP E	2023	2023	20	E!E2409
RCEP E	2024	2024	20	E!F2409
RCEP E	2025	2025	20	E!G2409
RCEP E	2026	2026	20	E!H2409
RCEP E	2027	2027	20	E!I2409
RCEP F	2022	2022	18,7	F!D2406
RCEP F	2023	2023	17,3	F!E2406
RCEP F	2024	2024	16	F!F2406
RCEP F	2025	2025	14,7	F!G2406
RCEP F	2026	2026	13,3	F!H2406
RCEP F	2027	2027	12	F!I2406
VIFTA	2024	2024	20	VI!F2243
VIFTA	2025	2025	20	VI!G2243

VIFTA	2026	2026	20	VI!H2243
VIFTA	2027	2027	20	VI!I2243

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	AHKFTA 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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; 1901.90.41 is distinguished from its siblings by: In powder form.	1901.90.11 Medical foods; 1901.90.19 Other; 1901.90.20 Malt extract; 1901.90.31 Filled milk; 1901.90.32 Other, containing cocoa powder; 1901.90.39 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 1901.90.41. 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 18% for 1901.90.41 was checked against BT2026 (cell BT2026!N2402), 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.