Vietnam Tariff Intelligence

HS 1903.00.00 detail

HS code	1903.00.00
Description	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
Unit	kg
Generated	04/11/2026 19:23:21
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/19030000/

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!K2425
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2425
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2425
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	32	32%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	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!E2426
ATIGA	2022	2022	0	AT!E2387

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2387
ATIGA	2024	2024	0	AT!G2387
ATIGA	2025	2025	0	AT!H2387
ATIGA	2026	2026	0	AT!I2387
ATIGA	2027	2027	0	AT!J2387
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2425
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2425
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2425
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2425
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2425
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2425
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2427
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2427
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2427
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2427
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2427
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2427
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2429
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2393
AIFTA	30/12/2022	2022	0	AI!F2389
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2389
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2389
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2389
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2389
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2389
VKFTA	2022	2022	0	VK!E2389

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2389
VKFTA	2024	2024	0	VK!G2389
VKFTA	2025	2025	0	VK!H2389
VKFTA	2026	2026	0	VK!I2389
VKFTA	2027	2027	0	VK!J2389
VCFTA	2022	2022	40	VC!D2436
VCFTA	2023	2023	40	VC!E2436
VCFTA	2024	2024	32	VC!F2436
VCFTA	2025	2025	32	VC!G2436
VCFTA	2026	2026	32	VC!H2436
VCFTA	2027	2027	32	VC!I2436
VN-EAEU	2022	2022	0	EAV!D2429
VN-EAEU	2023	2023	0	EAV!E2429
VN-EAEU	2024	2024	0	EAV!F2429
VN-EAEU	2025	2025	0	EAV!G2429
VN-EAEU	2026	2026	0	EAV!H2429
VN-EAEU	2027	2027	0	EAV!I2429
AHKFTA	2022	2022	24	AKH!D2441
AHKFTA	2023	2023	16	AKH!E2441
AHKFTA	2024	2024	16	AKH!F2441
AHKFTA	2025	2025	8	AKH!G2441
AHKFTA	2026	2026	8	AKH!H2441
AHKFTA	2027	2027	0	AKH!I2441
EVFTA	2022	2022	25	EV-NK!D2412
EVFTA	2023	2023	20	EV-NK!E2412
EVFTA	2024	2024	15	EV-NK!F2412

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	10	EV-NK!G2412
EVFTA	2026	2026	5	EV-NK!H2412
EVFTA	2027	2027	0	EV-NK!I2412
UKVFTA	2022	2022	25	UKV!D2414
UKVFTA	2023	2023	20	UKV!E2414
UKVFTA	2024	2024	15	UKV!F2414
UKVFTA	2025	2025	10	UKV!G2414
UKVFTA	2026	2026	5	UKV!H2414
UKVFTA	2027	2027	0	UKV!I2414
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2408
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2408
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2408
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2408
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2408
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2408
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2408
RCEP A	2022	2022	0	RCEPT-A!D2431
RCEP A	2023	2023	0	RCEPT-A!E2431
RCEP A	2024	2024	0	RCEPT-A!F2431
RCEP A	2025	2025	0	RCEPT-A!G2431
RCEP A	2026	2026	0	RCEPT-A!H2431
RCEP A	2027	2027	0	RCEPT-A!I2431
RCEP B	2022	2022	0	B!D2431
RCEP B	2023	2023	0	B!E2431
RCEP B	2024	2024	0	B!F2431
RCEP B	2025	2025	0	B!G2431

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H2431
RCEP B	2027	2027	0	B!I2431
RCEP C	2022	2022	0	C!D2431
RCEP C	2023	2023	0	C!E2431
RCEP C	2024	2024	0	C!F2431
RCEP C	2025	2025	0	C!G2431
RCEP C	2026	2026	0	C!H2431
RCEP C	2027	2027	0	C!I2431
RCEP D	2022	2022	0	D!D2431
RCEP D	2023	2023	0	D!E2431
RCEP D	2024	2024	0	D!F2431
RCEP D	2025	2025	0	D!G2431
RCEP D	2026	2026	0	D!H2431
RCEP D	2027	2027	0	D!I2431
RCEP E	2022	2022	0	E!D2434
RCEP E	2023	2023	0	E!E2434
RCEP E	2024	2024	0	E!F2434
RCEP E	2025	2025	0	E!G2434
RCEP E	2026	2026	0	E!H2434
RCEP E	2027	2027	0	E!I2434
RCEP F	2022	2022	0	F!D2431
RCEP F	2023	2023	0	F!E2431
RCEP F	2024	2024	0	F!F2431
RCEP F	2025	2025	0	F!G2431
RCEP F	2026	2026	0	F!H2431
RCEP F	2027	2027	0	F!I2431

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	40	VI!F2266
VIFTA	2025	2025	40	VI!G2266
VIFTA	2026	2026	40	VI!H2266
VIFTA	2027	2027	40	VI!I2266

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
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
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 1903.00.00. 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 40% for 1903.00.00 was checked against BT2026 (cell BT2026!N2425), 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)
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.