Vietnam Tariff Intelligence

HS 1904.10.90 detail

HS code	1904.10.90
Description	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included / - Prepared foods obtained by the swelling or roasting of cereals or cereal products: / - - Other
Unit	kg
Generated	05/11/2026 16:42:59
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/19041090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2429
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2429
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2429
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

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(-LA)	0% (except LA)	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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	6	6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	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!E2431

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2392
ATIGA	2023	2023	0	AT!F2392
ATIGA	2024	2024	0	AT!G2392
ATIGA	2025	2025	0	AT!H2392
ATIGA	2026	2026	0	AT!I2392
ATIGA	2027	2027	0	AT!J2392
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2430
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2430
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2430
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2430
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2430
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2430
VJEPA	30/12/2022 - 31/3/2023	2022	6	VJ!E2432
VJEPA	01/4/2023 - 31/3/2024	2023	3	VJ!F2432
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2432
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2432
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2432
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2432
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2434
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2398
AIFTA	30/12/2022	2022	5	AI!F2394
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2394
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2394
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2394
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2394
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2394

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2394
VKFTA	2023	2023	0	VK!F2394
VKFTA	2024	2024	0	VK!G2394
VKFTA	2025	2025	0	VK!H2394
VKFTA	2026	2026	0	VK!I2394
VKFTA	2027	2027	0	VK!J2394
VCFTA	2022	2022	6	VC!D2441
VCFTA	2023	2023	3	VC!E2441
VCFTA	2024	2024	0	VC!F2441
VCFTA	2025	2025	0	VC!G2441
VCFTA	2026	2026	0	VC!H2441
VCFTA	2027	2027	0	VC!I2441
VN-EAEU	2022	2022	0	EAV!D2434
VN-EAEU	2023	2023	0	EAV!E2434
VN-EAEU	2024	2024	0	EAV!F2434
VN-EAEU	2025	2025	0	EAV!G2434
VN-EAEU	2026	2026	0	EAV!H2434
VN-EAEU	2027	2027	0	EAV!I2434
AHKFTA	2022	2022	15	AKH!D2446
AHKFTA	2023	2023	15	AKH!E2446
AHKFTA	2024	2024	15	AKH!F2446
AHKFTA	2025	2025	15	AKH!G2446
AHKFTA	2026	2026	15	AKH!H2446
AHKFTA	2027	2027	15	AKH!I2446
EVFTA	2022	2022	9,3	EV-NK!D2417
EVFTA	2023	2023	7,5	EV-NK!E2417

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5,6	EV-NK!F2417
EVFTA	2025	2025	3,7	EV-NK!G2417
EVFTA	2026	2026	1,8	EV-NK!H2417
EVFTA	2027	2027	0	EV-NK!I2417
UKVFTA	2022	2022	9,3	UKV!D2419
UKVFTA	2023	2023	7,5	UKV!E2419
UKVFTA	2024	2024	5,6	UKV!F2419
UKVFTA	2025	2025	3,7	UKV!G2419
UKVFTA	2026	2026	1,8	UKV!H2419
UKVFTA	2027	2027	0	UKV!I2419
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2413
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2413
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2413
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2413
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2413
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2413
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2413
RCEP A	2022	2022	13,5	RCEPT-A!D2436
RCEP A	2023	2023	12	RCEPT-A!E2436
RCEP A	2024	2024	10,5	RCEPT-A!F2436
RCEP A	2025	2025	9	RCEPT-A!G2436
RCEP A	2026	2026	7,5	RCEPT-A!H2436
RCEP A	2027	2027	6	RCEPT-A!I2436
RCEP B	2022	2022	13,5	B!D2436
RCEP B	2023	2023	12	B!E2436
RCEP B	2024	2024	10,5	B!F2436

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	9	B!G2436
RCEP B	2026	2026	7,5	B!H2436
RCEP B	2027	2027	6	B!I2436
RCEP C	2022	2022	13,5	C!D2436
RCEP C	2023	2023	12	C!E2436
RCEP C	2024	2024	10,5	C!F2436
RCEP C	2025	2025	9	C!G2436
RCEP C	2026	2026	7,5	C!H2436
RCEP C	2027	2027	6	C!I2436
RCEP D	2022	2022	13,6	D!D2436
RCEP D	2023	2023	12,3	D!E2436
RCEP D	2024	2024	10,9	D!F2436
RCEP D	2025	2025	9,5	D!G2436
RCEP D	2026	2026	8,2	D!H2436
RCEP D	2027	2027	6,8	D!I2436
RCEP E	2022	2022	13,5	E!D2439
RCEP E	2023	2023	12	E!E2439
RCEP E	2024	2024	10,5	E!F2439
RCEP E	2025	2025	9	E!G2439
RCEP E	2026	2026	7,5	E!H2439
RCEP E	2027	2027	6	E!I2439
RCEP F	2022	2022	13,5	F!D2436
RCEP F	2023	2023	12	F!E2436
RCEP F	2024	2024	10,5	F!F2436
RCEP F	2025	2025	9	F!G2436
RCEP F	2026	2026	7,5	F!H2436

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	6	F!I2436
VIFTA	2024	2024	12	VI!F2270
VIFTA	2025	2025	9	VI!G2270
VIFTA	2026	2026	6	VI!H2270
VIFTA	2027	2027	3	VI!I2270

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 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 1904.10 has 2 lines; 1904.10.90 is distinguished from its siblings by: Other.	1904.10.10 Containing cocoa	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 1904.10.90. 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 15% for 1904.10.90 was checked against BT2026 (cell BT2026!N2429), 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.