Vietnam Tariff Intelligence

HS 2302.40.90 detail

HS code	2302.40.90
Description	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants / - Of other cereals: / - - Other
Unit	kg
Generated	03/11/2026 05:35:49
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/23024090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2874
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N2874
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2874
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
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
VIFTA	0	0%	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!E2856

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2817
ATIGA	2023	2023	0	AT!F2817
ATIGA	2024	2024	0	AT!G2817
ATIGA	2025	2025	0	AT!H2817
ATIGA	2026	2026	0	AT!I2817
ATIGA	2027	2027	0	AT!J2817
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2855
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2855
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2855
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2855
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2855
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2855
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2859
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2859
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2859
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2859
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2859
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2859
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2859
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2823
AIFTA	30/12/2022	2022	0	AI!F2819
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2819
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2819
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2819
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2819
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2819

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2819
VKFTA	2023	2023	0	VK!F2819
VKFTA	2024	2024	0	VK!G2819
VKFTA	2025	2025	0	VK!H2819
VKFTA	2026	2026	0	VK!I2819
VKFTA	2027	2027	0	VK!J2819
VCFTA	2022	2022	5	VC!D2866
VCFTA	2023	2023	5	VC!E2866
VCFTA	2024	2024	0	VC!F2866
VCFTA	2025	2025	0	VC!G2866
VCFTA	2026	2026	0	VC!H2866
VCFTA	2027	2027	0	VC!I2866
VN-EAEU	2022	2022	0	EAV!D2863
VN-EAEU	2023	2023	0	EAV!E2863
VN-EAEU	2024	2024	0	EAV!F2863
VN-EAEU	2025	2025	0	EAV!G2863
VN-EAEU	2026	2026	0	EAV!H2863
VN-EAEU	2027	2027	0	EAV!I2863
AHKFTA	2022	2022	0	AKH!D2871
AHKFTA	2023	2023	0	AKH!E2871
AHKFTA	2024	2024	0	AKH!F2871
AHKFTA	2025	2025	0	AKH!G2871
AHKFTA	2026	2026	0	AKH!H2871
AHKFTA	2027	2027	0	AKH!I2871
EVFTA	2022	2022	0	EV-NK!D2842
EVFTA	2023	2023	0	EV-NK!E2842

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F2842
EVFTA	2025	2025	0	EV-NK!G2842
EVFTA	2026	2026	0	EV-NK!H2842
EVFTA	2027	2027	0	EV-NK!I2842
UKVFTA	2022	2022	0	UKV!D2844
UKVFTA	2023	2023	0	UKV!E2844
UKVFTA	2024	2024	0	UKV!F2844
UKVFTA	2025	2025	0	UKV!G2844
UKVFTA	2026	2026	0	UKV!H2844
UKVFTA	2027	2027	0	UKV!I2844
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2840
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2840
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2840
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2840
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2840
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2840
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2840
RCEP A	2022	2022	0	RCEPT-A!D2863
RCEP A	2023	2023	0	RCEPT-A!E2863
RCEP A	2024	2024	0	RCEPT-A!F2863
RCEP A	2025	2025	0	RCEPT-A!G2863
RCEP A	2026	2026	0	RCEPT-A!H2863
RCEP A	2027	2027	0	RCEPT-A!I2863
RCEP B	2022	2022	0	B!D2863
RCEP B	2023	2023	0	B!E2863
RCEP B	2024	2024	0	B!F2863

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2863
RCEP B	2026	2026	0	B!H2863
RCEP B	2027	2027	0	B!I2863
RCEP C	2022	2022	0	C!D2863
RCEP C	2023	2023	0	C!E2863
RCEP C	2024	2024	0	C!F2863
RCEP C	2025	2025	0	C!G2863
RCEP C	2026	2026	0	C!H2863
RCEP C	2027	2027	0	C!I2863
RCEP D	2022	2022	0	D!D2863
RCEP D	2023	2023	0	D!E2863
RCEP D	2024	2024	0	D!F2863
RCEP D	2025	2025	0	D!G2863
RCEP D	2026	2026	0	D!H2863
RCEP D	2027	2027	0	D!I2863
RCEP E	2022	2022	0	E!D2866
RCEP E	2023	2023	0	E!E2866
RCEP E	2024	2024	0	E!F2866
RCEP E	2025	2025	0	E!G2866
RCEP E	2026	2026	0	E!H2866
RCEP E	2027	2027	0	E!I2866
RCEP F	2022	2022	0	F!D2863
RCEP F	2023	2023	0	F!E2863
RCEP F	2024	2024	0	F!F2863
RCEP F	2025	2025	0	F!G2863
RCEP F	2026	2026	0	F!H2863

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2863
VIFTA	2024	2024	0	VI!F2671
VIFTA	2025	2025	0	VI!G2671
VIFTA	2026	2026	0	VI!H2671
VIFTA	2027	2027	0	VI!I2671

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2302.40 has 2 lines; 2302.40.90 is distinguished from its siblings by: Other.	2302.40.10 Of rice	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 "5/8/10".		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 2302.40.90. 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 0% for 2302.40.90 was checked against BT2026 (cell BT2026!N2874), 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
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.