Vietnam Tariff Intelligence

HS 2303.10.90 detail

HS code	2303.10.90
Description	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets / - Residues of starch manufacture and similar residues: / - - Other
Unit	kg
Generated	03/11/2026 11:24:51
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/23031090/

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!K2879
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N2879
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2879
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!E2862

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2823
ATIGA	2023	2023	0	AT!F2823
ATIGA	2024	2024	0	AT!G2823
ATIGA	2025	2025	0	AT!H2823
ATIGA	2026	2026	0	AT!I2823
ATIGA	2027	2027	0	AT!J2823
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2861
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2861
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2861
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2861
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2861
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2861
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2865
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2865
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2865
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2865
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2865
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2865
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2865
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2829
AIFTA	30/12/2022	2022	0	AI!F2825
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2825
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2825
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2825
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2825
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2825

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2825
VKFTA	2023	2023	0	VK!F2825
VKFTA	2024	2024	0	VK!G2825
VKFTA	2025	2025	0	VK!H2825
VKFTA	2026	2026	0	VK!I2825
VKFTA	2027	2027	0	VK!J2825
VCFTA	2022	2022	0	VC!D2872
VCFTA	2023	2023	0	VC!E2872
VCFTA	2024	2024	0	VC!F2872
VCFTA	2025	2025	0	VC!G2872
VCFTA	2026	2026	0	VC!H2872
VCFTA	2027	2027	0	VC!I2872
VN-EAEU	2022	2022	0	EAV!D2869
VN-EAEU	2023	2023	0	EAV!E2869
VN-EAEU	2024	2024	0	EAV!F2869
VN-EAEU	2025	2025	0	EAV!G2869
VN-EAEU	2026	2026	0	EAV!H2869
VN-EAEU	2027	2027	0	EAV!I2869
AHKFTA	2022	2022	0	AKH!D2877
AHKFTA	2023	2023	0	AKH!E2877
AHKFTA	2024	2024	0	AKH!F2877
AHKFTA	2025	2025	0	AKH!G2877
AHKFTA	2026	2026	0	AKH!H2877
AHKFTA	2027	2027	0	AKH!I2877
EVFTA	2022	2022	0	EV-NK!D2848
EVFTA	2023	2023	0	EV-NK!E2848

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F2848
EVFTA	2025	2025	0	EV-NK!G2848
EVFTA	2026	2026	0	EV-NK!H2848
EVFTA	2027	2027	0	EV-NK!I2848
UKVFTA	2022	2022	0	UKV!D2850
UKVFTA	2023	2023	0	UKV!E2850
UKVFTA	2024	2024	0	UKV!F2850
UKVFTA	2025	2025	0	UKV!G2850
UKVFTA	2026	2026	0	UKV!H2850
UKVFTA	2027	2027	0	UKV!I2850
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2846
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2846
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2846
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2846
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2846
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2846
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2846
RCEP A	2022	2022	0	RCEPT-A!D2869
RCEP A	2023	2023	0	RCEPT-A!E2869
RCEP A	2024	2024	0	RCEPT-A!F2869
RCEP A	2025	2025	0	RCEPT-A!G2869
RCEP A	2026	2026	0	RCEPT-A!H2869
RCEP A	2027	2027	0	RCEPT-A!I2869
RCEP B	2022	2022	0	B!D2869
RCEP B	2023	2023	0	B!E2869
RCEP B	2024	2024	0	B!F2869

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2869
RCEP B	2026	2026	0	B!H2869
RCEP B	2027	2027	0	B!I2869
RCEP C	2022	2022	0	C!D2869
RCEP C	2023	2023	0	C!E2869
RCEP C	2024	2024	0	C!F2869
RCEP C	2025	2025	0	C!G2869
RCEP C	2026	2026	0	C!H2869
RCEP C	2027	2027	0	C!I2869
RCEP D	2022	2022	0	D!D2869
RCEP D	2023	2023	0	D!E2869
RCEP D	2024	2024	0	D!F2869
RCEP D	2025	2025	0	D!G2869
RCEP D	2026	2026	0	D!H2869
RCEP D	2027	2027	0	D!I2869
RCEP E	2022	2022	0	E!D2872
RCEP E	2023	2023	0	E!E2872
RCEP E	2024	2024	0	E!F2872
RCEP E	2025	2025	0	E!G2872
RCEP E	2026	2026	0	E!H2872
RCEP E	2027	2027	0	E!I2872
RCEP F	2022	2022	0	F!D2869
RCEP F	2023	2023	0	F!E2869
RCEP F	2024	2024	0	F!F2869
RCEP F	2025	2025	0	F!G2869
RCEP F	2026	2026	0	F!H2869

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2869
VIFTA	2024	2024	0	VI!F2676
VIFTA	2025	2025	0	VI!G2676
VIFTA	2026	2026	0	VI!H2676
VIFTA	2027	2027	0	VI!I2676

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 2303.10 has 2 lines; 2303.10.90 is distinguished from its siblings by: Other.	2303.10.10 Of manioc (cassava) or sago	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 2303.10.90. 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 0% for 2303.10.90 was checked against BT2026 (cell BT2026!N2879), 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.