Vietnam Tariff Intelligence

HS 3505.10.90 detail

HS code	3505.10.90
Description	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches / - Dextrins and other modified starches: / - - Other
Unit	kg
Generated	12/11/2026 08:19:22
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/35051090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5155
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5155
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5155
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-KR)	0% (except KR)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E5033
ATIGA	2022	2022	0	AT!E4994
ATIGA	2023	2023	0	AT!F4994
ATIGA	2024	2024	0	AT!G4994
ATIGA	2025	2025	0	AT!H4994
ATIGA	2026	2026	0	AT!I4994
ATIGA	2027	2027	0	AT!J4994
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5038
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5038
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5038

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5038
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5038
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5038
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5036
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5036
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5036
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5036
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5036
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5036
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5036
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5000
AIFTA	30/12/2022	2022	0	AI!F4996
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4996
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4996
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4996
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4996
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4996
VKFTA	2022	2022	0	VK!E5005
VKFTA	2023	2023	0	VK!F5005
VKFTA	2024	2024	0	VK!G5005
VKFTA	2025	2025	0	VK!H5005
VKFTA	2026	2026	0	VK!I5005
VKFTA	2027	2027	0	VK!J5005
VCFTA	2022	2022	2	VC!D5043
VCFTA	2023	2023	1	VC!E5043
VCFTA	2024	2024	0	VC!F5043

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5043
VCFTA	2026	2026	0	VC!H5043
VCFTA	2027	2027	0	VC!I5043
VN-EAEU	2022	2022	0	EAV!D5040
VN-EAEU	2023	2023	0	EAV!E5040
VN-EAEU	2024	2024	0	EAV!F5040
VN-EAEU	2025	2025	0	EAV!G5040
VN-EAEU	2026	2026	0	EAV!H5040
VN-EAEU	2027	2027	0	EAV!I5040
AHKFTA	2022	2022	0	AKH!D5048
AHKFTA	2023	2023	0	AKH!E5048
AHKFTA	2024	2024	0	AKH!F5048
AHKFTA	2025	2025	0	AKH!G5048
AHKFTA	2026	2026	0	AKH!H5048
AHKFTA	2027	2027	0	AKH!I5048
EVFTA	2022	2022	2,5	EV-NK!D5019
EVFTA	2023	2023	1,6	EV-NK!E5019
EVFTA	2024	2024	0,8	EV-NK!F5019
EVFTA	2025	2025	0	EV-NK!G5019
EVFTA	2026	2026	0	EV-NK!H5019
EVFTA	2027	2027	0	EV-NK!I5019
UKVFTA	2022	2022	2,5	UKV!D5021
UKVFTA	2023	2023	1,6	UKV!E5021
UKVFTA	2024	2024	0,8	UKV!F5021
UKVFTA	2025	2025	0	UKV!G5021
UKVFTA	2026	2026	0	UKV!H5021

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5021
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5019
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5019
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5019
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5019
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5019
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5019
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5019
RCEP A	2022	2022	0	RCEPT-A!D5040
RCEP A	2023	2023	0	RCEPT-A!E5040
RCEP A	2024	2024	0	RCEPT-A!F5040
RCEP A	2025	2025	0	RCEPT-A!G5040
RCEP A	2026	2026	0	RCEPT-A!H5040
RCEP A	2027	2027	0	RCEPT-A!I5040
RCEP B	2022	2022	0	B!D5040
RCEP B	2023	2023	0	B!E5040
RCEP B	2024	2024	0	B!F5040
RCEP B	2025	2025	0	B!G5040
RCEP B	2026	2026	0	B!H5040
RCEP B	2027	2027	0	B!I5040
RCEP C	2022	2022	0	C!D5040
RCEP C	2023	2023	0	C!E5040
RCEP C	2024	2024	0	C!F5040
RCEP C	2025	2025	0	C!G5040
RCEP C	2026	2026	0	C!H5040
RCEP C	2027	2027	0	C!I5040

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5040
RCEP D	2023	2023	0	D!E5040
RCEP D	2024	2024	0	D!F5040
RCEP D	2025	2025	0	D!G5040
RCEP D	2026	2026	0	D!H5040
RCEP D	2027	2027	0	D!I5040
RCEP E	2022	2022	0	E!D5043
RCEP E	2023	2023	0	E!E5043
RCEP E	2024	2024	0	E!F5043
RCEP E	2025	2025	0	E!G5043
RCEP E	2026	2026	0	E!H5043
RCEP E	2027	2027	0	E!I5043
RCEP F	2022	2022	0	F!D5040
RCEP F	2023	2023	0	F!E5040
RCEP F	2024	2024	0	F!F5040
RCEP F	2025	2025	0	F!G5040
RCEP F	2026	2026	0	F!H5040
RCEP F	2027	2027	0	F!I5040
VIFTA	2024	2024	3.3	VI!F4646
VIFTA	2025	2025	1.7	VI!G4646
VIFTA	2026	2026	0	VI!H4646
VIFTA	2027	2027	0	VI!I4646

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3505.10 has 2 lines; 3505.10.90 is distinguished from its siblings by: Other.	3505.10.10 Dextrins; soluble or roasted starches	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 3505.10.90. 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 5% for 3505.10.90 was checked against BT2026 (cell BT2026!N5155), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.