Vietnam Tariff Intelligence

HS 1901.90.39 detail

HS code	1901.90.39
Description	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included / - Other: / - - Other, of goods of headings 04.01 to 04.04: / - - - Other
Unit	kg
Generated	01/11/2026 06:23:22
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/19019039/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2400
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N2400
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2400
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VKFTA	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Needs interpretation
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!E2399
ATIGA	2022	2022	0	AT!E2360
ATIGA	2023	2023	0	AT!F2360
ATIGA	2024	2024	0	AT!G2360
ATIGA	2025	2025	0	AT!H2360
ATIGA	2026	2026	0	AT!I2360
ATIGA	2027	2027	0	AT!J2360
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2398
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2398
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2398
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2398

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2398
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2398
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2400
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2400
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2400
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2400
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2400
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2400
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F2402
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2366
AIFTA	30/12/2022	2022	5	AI!F2362
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2362
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2362
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2362
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2362
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2362
VKFTA	2022	2022		VK!2360
VKFTA	2023	2023		VK!2360
VKFTA	2024	2024		VK!2360
VKFTA	2025	2025		VK!2360
VKFTA	2026	2026		VK!2360
VKFTA	2027	2027		VK!2360
VCFTA	2022	2022	4	VC!D2409
VCFTA	2023	2023	2	VC!E2409
VCFTA	2024	2024	0	VC!F2409
VCFTA	2025	2025	0	VC!G2409

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2409
VCFTA	2027	2027	0	VC!I2409
VN-EAEU	2022	2022	2,7	EAV!D2402
VN-EAEU	2023	2023	1,8	EAV!E2402
VN-EAEU	2024	2024	0,9	EAV!F2402
VN-EAEU	2025	2025	0	EAV!G2402
VN-EAEU	2026	2026	0	EAV!H2402
VN-EAEU	2027	2027	0	EAV!I2402
AHKFTA	2022	2022	10	AKH!D2414
AHKFTA	2023	2023	10	AKH!E2414
AHKFTA	2024	2024	10	AKH!F2414
AHKFTA	2025	2025	10	AKH!G2414
AHKFTA	2026	2026	10	AKH!H2414
AHKFTA	2027	2027	10	AKH!I2414
EVFTA	2022	2022	5	EV-NK!D2385
EVFTA	2023	2023	3,3	EV-NK!E2385
EVFTA	2024	2024	1,6	EV-NK!F2385
EVFTA	2025	2025	0	EV-NK!G2385
EVFTA	2026	2026	0	EV-NK!H2385
EVFTA	2027	2027	0	EV-NK!I2385
UKVFTA	2022	2022	5	UKV!D2387
UKVFTA	2023	2023	3,3	UKV!E2387
UKVFTA	2024	2024	1,6	UKV!F2387
UKVFTA	2025	2025	0	UKV!G2387
UKVFTA	2026	2026	0	UKV!H2387
UKVFTA	2027	2027	0	UKV!I2387

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2381
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2381
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2381
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2381
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2381
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2381
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2381
RCEP A	2022	2022	9	RCEPT-A!D2404
RCEP A	2023	2023	8	RCEPT-A!E2404
RCEP A	2024	2024	7	RCEPT-A!F2404
RCEP A	2025	2025	6	RCEPT-A!G2404
RCEP A	2026	2026	5	RCEPT-A!H2404
RCEP A	2027	2027	4	RCEPT-A!I2404
RCEP B	2022	2022	9	B!D2404
RCEP B	2023	2023	8	B!E2404
RCEP B	2024	2024	7	B!F2404
RCEP B	2025	2025	6	B!G2404
RCEP B	2026	2026	5	B!H2404
RCEP B	2027	2027	4	B!I2404
RCEP C	2022	2022	9	C!D2404
RCEP C	2023	2023	8	C!E2404
RCEP C	2024	2024	7	C!F2404
RCEP C	2025	2025	6	C!G2404
RCEP C	2026	2026	5	C!H2404
RCEP C	2027	2027	4	C!I2404
RCEP D	2022	2022	9,1	D!D2404

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E2404
RCEP D	2024	2024	7,3	D!F2404
RCEP D	2025	2025	6,4	D!G2404
RCEP D	2026	2026	5,5	D!H2404
RCEP D	2027	2027	4,5	D!I2404
RCEP E	2022	2022	9	E!D2407
RCEP E	2023	2023	8	E!E2407
RCEP E	2024	2024	7	E!F2407
RCEP E	2025	2025	6	E!G2407
RCEP E	2026	2026	5	E!H2407
RCEP E	2027	2027	4	E!I2407
RCEP F	2022	2022	9	F!D2404
RCEP F	2023	2023	8	F!E2404
RCEP F	2024	2024	7	F!F2404
RCEP F	2025	2025	6	F!G2404
RCEP F	2026	2026	5	F!H2404
RCEP F	2027	2027	4	F!I2404
VIFTA	2024	2024	6.7	VI!F2241
VIFTA	2025	2025	3.3	VI!G2241
VIFTA	2026	2026	0	VI!H2241
VIFTA	2027	2027	0	VI!I2241

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 1901.90 has 10 lines; 1901.90.39 is distinguished from its siblings by: Other.	1901.90.11 Medical foods; 1901.90.19 Other; 1901.90.20 Malt extract; 1901.90.31 Filled milk; 1901.90.32 Other, containing cocoa powder; 1901.90.41 In powder form	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 1901.90.39. 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 10% for 1901.90.39 was checked against BT2026 (cell BT2026!N2400), 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)

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.