Vietnam Tariff Intelligence

HS 2302.10.00 detail

HS code	2302.10.00
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 maize (corn)
Unit	kg
Generated	08/11/2026 09:43:48
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/23021000/

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!K2868
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N2868
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2868
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 (-MM)	0% (except MM)	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(-MY)	0% (except MY)	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!E2850
ATIGA	2022	2022	0	AT!E2811
ATIGA	2023	2023	0	AT!F2811
ATIGA	2024	2024	0	AT!G2811
ATIGA	2025	2025	0	AT!H2811
ATIGA	2026	2026	0	AT!I2811
ATIGA	2027	2027	0	AT!J2811
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2849
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2849
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2849

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2849
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2849
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2849
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2853
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2853
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2853
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2853
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2853
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2853
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2853
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2817
AIFTA	30/12/2022	2022	0	AI!F2813
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2813
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2813
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2813
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2813
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2813
VKFTA	2022	2022	0	VK!E2813
VKFTA	2023	2023	0	VK!F2813
VKFTA	2024	2024	0	VK!G2813
VKFTA	2025	2025	0	VK!H2813
VKFTA	2026	2026	0	VK!I2813
VKFTA	2027	2027	0	VK!J2813
VCFTA	2022	2022	5	VC!D2860
VCFTA	2023	2023	5	VC!E2860
VCFTA	2024	2024	0	VC!F2860

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2860
VCFTA	2026	2026	0	VC!H2860
VCFTA	2027	2027	0	VC!I2860
VN-EAEU	2022	2022	0	EAV!D2857
VN-EAEU	2023	2023	0	EAV!E2857
VN-EAEU	2024	2024	0	EAV!F2857
VN-EAEU	2025	2025	0	EAV!G2857
VN-EAEU	2026	2026	0	EAV!H2857
VN-EAEU	2027	2027	0	EAV!I2857
AHKFTA	2022	2022	0	AKH!D2865
AHKFTA	2023	2023	0	AKH!E2865
AHKFTA	2024	2024	0	AKH!F2865
AHKFTA	2025	2025	0	AKH!G2865
AHKFTA	2026	2026	0	AKH!H2865
AHKFTA	2027	2027	0	AKH!I2865
EVFTA	2022	2022	0	EV-NK!D2836
EVFTA	2023	2023	0	EV-NK!E2836
EVFTA	2024	2024	0	EV-NK!F2836
EVFTA	2025	2025	0	EV-NK!G2836
EVFTA	2026	2026	0	EV-NK!H2836
EVFTA	2027	2027	0	EV-NK!I2836
UKVFTA	2022	2022	0	UKV!D2838
UKVFTA	2023	2023	0	UKV!E2838
UKVFTA	2024	2024	0	UKV!F2838
UKVFTA	2025	2025	0	UKV!G2838
UKVFTA	2026	2026	0	UKV!H2838

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2838
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2834
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2834
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2834
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2834
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2834
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2834
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2834
RCEP A	2022	2022	0	RCEPT-A!D2857
RCEP A	2023	2023	0	RCEPT-A!E2857
RCEP A	2024	2024	0	RCEPT-A!F2857
RCEP A	2025	2025	0	RCEPT-A!G2857
RCEP A	2026	2026	0	RCEPT-A!H2857
RCEP A	2027	2027	0	RCEPT-A!I2857
RCEP B	2022	2022	0	B!D2857
RCEP B	2023	2023	0	B!E2857
RCEP B	2024	2024	0	B!F2857
RCEP B	2025	2025	0	B!G2857
RCEP B	2026	2026	0	B!H2857
RCEP B	2027	2027	0	B!I2857
RCEP C	2022	2022	0	C!D2857
RCEP C	2023	2023	0	C!E2857
RCEP C	2024	2024	0	C!F2857
RCEP C	2025	2025	0	C!G2857
RCEP C	2026	2026	0	C!H2857
RCEP C	2027	2027	0	C!I2857

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2857
RCEP D	2023	2023	0	D!E2857
RCEP D	2024	2024	0	D!F2857
RCEP D	2025	2025	0	D!G2857
RCEP D	2026	2026	0	D!H2857
RCEP D	2027	2027	0	D!I2857
RCEP E	2022	2022	0	E!D2860
RCEP E	2023	2023	0	E!E2860
RCEP E	2024	2024	0	E!F2860
RCEP E	2025	2025	0	E!G2860
RCEP E	2026	2026	0	E!H2860
RCEP E	2027	2027	0	E!I2860
RCEP F	2022	2022	0	F!D2857
RCEP F	2023	2023	0	F!E2857
RCEP F	2024	2024	0	F!F2857
RCEP F	2025	2025	0	F!G2857
RCEP F	2026	2026	0	F!H2857
RCEP F	2027	2027	0	F!I2857
VIFTA	2024	2024	0	VI!F2665
VIFTA	2025	2025	0	VI!G2665
VIFTA	2026	2026	0	VI!H2665
VIFTA	2027	2027	0	VI!I2665

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
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 2302.10.00. 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 2302.10.00 was checked against BT2026 (cell BT2026!N2868), 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.