Vietnam Tariff Intelligence

HS 2304.00.21 detail

HS code	2304.00.21
Description	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil / - Soya-bean meal: / - - Fit for human consumption
Unit	kg
Generated	07/11/2026 09:55:20
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/23040021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2885
Preferential (MFN)	2	2%	73/2025/NĐ-CP	2025-03-31	BT2026!N2885
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2885
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, TH)	0% (except MM, TH)	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	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

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!E2869
ATIGA	2022	2022	0	AT!E2830
ATIGA	2023	2023	0	AT!F2830
ATIGA	2024	2024	0	AT!G2830
ATIGA	2025	2025	0	AT!H2830
ATIGA	2026	2026	0	AT!I2830
ATIGA	2027	2027	0	AT!J2830
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2868
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2868
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2868

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2868
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2868
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2868
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2872
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2872
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2872
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2872
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2872
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2872
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2872
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2836
AIFTA	30/12/2022	2022	0	AI!F2832
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2832
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2832
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2832
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2832
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2832
VKFTA	2022	2022	0	VK!E2832
VKFTA	2023	2023	0	VK!F2832
VKFTA	2024	2024	0	VK!G2832
VKFTA	2025	2025	0	VK!H2832
VKFTA	2026	2026	0	VK!I2832
VKFTA	2027	2027	0	VK!J2832
VCFTA	2022	2022	0	VC!D2879
VCFTA	2023	2023	0	VC!E2879
VCFTA	2024	2024	0	VC!F2879

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2879
VCFTA	2026	2026	0	VC!H2879
VCFTA	2027	2027	0	VC!I2879
VN-EAEU	2022	2022	0	EAV!D2876
VN-EAEU	2023	2023	0	EAV!E2876
VN-EAEU	2024	2024	0	EAV!F2876
VN-EAEU	2025	2025	0	EAV!G2876
VN-EAEU	2026	2026	0	EAV!H2876
VN-EAEU	2027	2027	0	EAV!I2876
AHKFTA	2022	2022	0	AKH!D2884
AHKFTA	2023	2023	0	AKH!E2884
AHKFTA	2024	2024	0	AKH!F2884
AHKFTA	2025	2025	0	AKH!G2884
AHKFTA	2026	2026	0	AKH!H2884
AHKFTA	2027	2027	0	AKH!I2884
EVFTA	2022	2022	0	EV-NK!D2855
EVFTA	2023	2023	0	EV-NK!E2855
EVFTA	2024	2024	0	EV-NK!F2855
EVFTA	2025	2025	0	EV-NK!G2855
EVFTA	2026	2026	0	EV-NK!H2855
EVFTA	2027	2027	0	EV-NK!I2855
UKVFTA	2022	2022	0	UKV!D2857
UKVFTA	2023	2023	0	UKV!E2857
UKVFTA	2024	2024	0	UKV!F2857
UKVFTA	2025	2025	0	UKV!G2857
UKVFTA	2026	2026	0	UKV!H2857

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2857
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2853
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2853
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2853
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2853
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2853
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2853
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2853
RCEP A	2022	2022	0	RCEPT-A!D2876
RCEP A	2023	2023	0	RCEPT-A!E2876
RCEP A	2024	2024	0	RCEPT-A!F2876
RCEP A	2025	2025	0	RCEPT-A!G2876
RCEP A	2026	2026	0	RCEPT-A!H2876
RCEP A	2027	2027	0	RCEPT-A!I2876
RCEP B	2022	2022	0	B!D2876
RCEP B	2023	2023	0	B!E2876
RCEP B	2024	2024	0	B!F2876
RCEP B	2025	2025	0	B!G2876
RCEP B	2026	2026	0	B!H2876
RCEP B	2027	2027	0	B!I2876
RCEP C	2022	2022	0	C!D2876
RCEP C	2023	2023	0	C!E2876
RCEP C	2024	2024	0	C!F2876
RCEP C	2025	2025	0	C!G2876
RCEP C	2026	2026	0	C!H2876
RCEP C	2027	2027	0	C!I2876

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D2876
RCEP D	2023	2023	0	D!E2876
RCEP D	2024	2024	0	D!F2876
RCEP D	2025	2025	0	D!G2876
RCEP D	2026	2026	0	D!H2876
RCEP D	2027	2027	0	D!I2876
RCEP E	2022	2022	0	E!D2879
RCEP E	2023	2023	0	E!E2879
RCEP E	2024	2024	0	E!F2879
RCEP E	2025	2025	0	E!G2879
RCEP E	2026	2026	0	E!H2879
RCEP E	2027	2027	0	E!I2879
RCEP F	2022	2022	0	F!D2876
RCEP F	2023	2023	0	F!E2876
RCEP F	2024	2024	0	F!F2876
RCEP F	2025	2025	0	F!G2876
RCEP F	2026	2026	0	F!H2876
RCEP F	2027	2027	0	F!I2876
VIFTA	2024	2024	0	VI!F2682
VIFTA	2025	2025	0	VI!G2682
VIFTA	2026	2026	0	VI!H2682
VIFTA	2027	2027	0	VI!I2682

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2304.00 has 4 lines; 2304.00.21 is distinguished from its siblings by: Fit for human consumption.	2304.00.10 Defatted soya-bean flour, fit for human consumption; 2304.00.29 Other; 2304.00.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2304.00.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2304.00.21	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 2304.00.21. 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 2% for 2304.00.21 was checked against BT2026 (cell BT2026!N2885), basis 73/2025/NĐ-CP.		73/2025/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

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.