Vietnam Tariff Intelligence

HS 3505.10.10 detail

HS code	3505.10.10
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: / - - Dextrins; soluble or roasted starches
Unit	kg
Generated	04/11/2026 01:59:49
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/35051010/

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!K5154
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5154
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5154
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	2.9	2.9%	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!E5032
ATIGA	2022	2022	0	AT!E4993
ATIGA	2023	2023	0	AT!F4993
ATIGA	2024	2024	0	AT!G4993
ATIGA	2025	2025	0	AT!H4993
ATIGA	2026	2026	0	AT!I4993
ATIGA	2027	2027	0	AT!J4993
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5037
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5037
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5037

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5037
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5037
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5037
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5035
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5035
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5035
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5035
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5035
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5035
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5035
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4999
AIFTA	30/12/2022	2022	0	AI!F4995
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4995
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4995
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4995
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4995
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4995
VKFTA	2022	2022	0	VK!E5004
VKFTA	2023	2023	0	VK!F5004
VKFTA	2024	2024	0	VK!G5004
VKFTA	2025	2025	0	VK!H5004
VKFTA	2026	2026	0	VK!I5004
VKFTA	2027	2027	0	VK!J5004
VCFTA	2022	2022	2	VC!D5042
VCFTA	2023	2023	1	VC!E5042
VCFTA	2024	2024	0	VC!F5042

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5042
VCFTA	2026	2026	0	VC!H5042
VCFTA	2027	2027	0	VC!I5042
VN-EAEU	2022	2022	0	EAV!D5039
VN-EAEU	2023	2023	0	EAV!E5039
VN-EAEU	2024	2024	0	EAV!F5039
VN-EAEU	2025	2025	0	EAV!G5039
VN-EAEU	2026	2026	0	EAV!H5039
VN-EAEU	2027	2027	0	EAV!I5039
AHKFTA	2022	2022	0	AKH!D5047
AHKFTA	2023	2023	0	AKH!E5047
AHKFTA	2024	2024	0	AKH!F5047
AHKFTA	2025	2025	0	AKH!G5047
AHKFTA	2026	2026	0	AKH!H5047
AHKFTA	2027	2027	0	AKH!I5047
EVFTA	2022	2022	1,2	EV-NK!D5018
EVFTA	2023	2023	0	EV-NK!E5018
EVFTA	2024	2024	0	EV-NK!F5018
EVFTA	2025	2025	0	EV-NK!G5018
EVFTA	2026	2026	0	EV-NK!H5018
EVFTA	2027	2027	0	EV-NK!I5018
UKVFTA	2022	2022	1,2	UKV!D5020
UKVFTA	2023	2023	0	UKV!E5020
UKVFTA	2024	2024	0	UKV!F5020
UKVFTA	2025	2025	0	UKV!G5020
UKVFTA	2026	2026	0	UKV!H5020

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5020
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5018
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5018
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5018
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5018
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5018
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5018
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5018
RCEP A	2022	2022	0	RCEPT-A!D5039
RCEP A	2023	2023	0	RCEPT-A!E5039
RCEP A	2024	2024	0	RCEPT-A!F5039
RCEP A	2025	2025	0	RCEPT-A!G5039
RCEP A	2026	2026	0	RCEPT-A!H5039
RCEP A	2027	2027	0	RCEPT-A!I5039
RCEP B	2022	2022	0	B!D5039
RCEP B	2023	2023	0	B!E5039
RCEP B	2024	2024	0	B!F5039
RCEP B	2025	2025	0	B!G5039
RCEP B	2026	2026	0	B!H5039
RCEP B	2027	2027	0	B!I5039
RCEP C	2022	2022	0	C!D5039
RCEP C	2023	2023	0	C!E5039
RCEP C	2024	2024	0	C!F5039
RCEP C	2025	2025	0	C!G5039
RCEP C	2026	2026	0	C!H5039
RCEP C	2027	2027	0	C!I5039

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5039
RCEP D	2023	2023	0	D!E5039
RCEP D	2024	2024	0	D!F5039
RCEP D	2025	2025	0	D!G5039
RCEP D	2026	2026	0	D!H5039
RCEP D	2027	2027	0	D!I5039
RCEP E	2022	2022	0	E!D5042
RCEP E	2023	2023	0	E!E5042
RCEP E	2024	2024	0	E!F5042
RCEP E	2025	2025	0	E!G5042
RCEP E	2026	2026	0	E!H5042
RCEP E	2027	2027	0	E!I5042
RCEP F	2022	2022	0	F!D5039
RCEP F	2023	2023	0	F!E5039
RCEP F	2024	2024	0	F!F5039
RCEP F	2025	2025	0	F!G5039
RCEP F	2026	2026	0	F!H5039
RCEP F	2027	2027	0	F!I5039
VIFTA	2024	2024	4,3	VI!F4645
VIFTA	2025	2025	3.6	VI!G4645
VIFTA	2026	2026	2.9	VI!H4645
VIFTA	2027	2027	2.1	VI!I4645

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; 3505.10.10 is distinguished from its siblings by: Dextrins; soluble or roasted starches.	3505.10.90 Other	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 3505.10.10. 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 3505.10.10 was checked against BT2026 (cell BT2026!N5154), 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.