Vietnam Tariff Intelligence

HS 1006.20.10 detail

HS code	1006.20.10
Description	Rice / - Husked (brown) rice: / - - Hom Mali rice
Unit	kg
Generated	05/11/2026 17:34:26
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/10062010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1528
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N1528
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1528
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ1528
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, LA, MM, MY, PH, KR, TH)	0% (except ID, LA, MM, MY, PH, KR, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-CAM	0 (THN)	0% (THN)	Consolidated BT2026	2026	S	56/2026/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0 (NHN: 2.5)	0% · out-of-quota 2.5%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
EVFTA	5	5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5	5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	40	40%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E1531
ATIGA	2022	2022	5	AT!E1532
ATIGA	2023	2023	5	AT!F1532
ATIGA	2024	2024	5	AT!G1532
ATIGA	2025	2025	5	AT!H1532
ATIGA	2026	2026	5	AT!I1532
ATIGA	2027	2027	5	AT!J1532
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E1534
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1534
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1534
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1534

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1534
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1534
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E1536
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F1536
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1536
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1536
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1536
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1536
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1538
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1534
AIFTA	30/12/2022	2022	0	AI!F1534
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1534
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1534
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1534
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1534
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1534
VKFTA	2022	2022	0	VK!E1532
VKFTA	2023	2023	0	VK!F1532
VKFTA	2024	2024	0	VK!G1532
VKFTA	2025	2025	0	VK!H1532
VKFTA	2026	2026	0	VK!I1532
VKFTA	2027	2027	0	VK!J1532
VCFTA	2022	2022	7	VC!D1545
VCFTA	2023	2023	4	VC!E1545
VCFTA	2024	2024	0	VC!F1545
VCFTA	2025	2025	0	VC!G1545

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H1545
VCFTA	2027	2027	0	VC!I1545
VN-EAEU	2022	2022	0	EAV!D1542
VN-EAEU	2023	2023	0	EAV!E1542
VN-EAEU	2024	2024	0	EAV!F1542
VN-EAEU	2025	2025	0	EAV!G1542
VN-EAEU	2026	2026	0	EAV!H1542
VN-EAEU	2027	2027	0	EAV!I1542
AHKFTA	2022	2022	*	AKH!D1550
AHKFTA	2023	2023	*	AKH!E1550
AHKFTA	2024	2024	*	AKH!F1550
AHKFTA	2025	2025	*	AKH!G1550
AHKFTA	2026	2026	*	AKH!H1550
AHKFTA	2027	2027	*	AKH!I1550
EVFTA	2022	2022	25	EV-NK!D1533
EVFTA	2023	2023	20	EV-NK!E1533
EVFTA	2024	2024	15	EV-NK!F1533
EVFTA	2025	2025	10	EV-NK!G1533
EVFTA	2026	2026	5	EV-NK!H1533
EVFTA	2027	2027	0	EV-NK!I1533
UKVFTA	2022	2022	25	UKV!D1535
UKVFTA	2023	2023	20	UKV!E1535
UKVFTA	2024	2024	15	UKV!F1535
UKVFTA	2025	2025	10	UKV!G1535
UKVFTA	2026	2026	5	UKV!H1535
UKVFTA	2027	2027	0	UKV!I1535

FTA	Period	Year	Source value	Source
VN-CAM	2025	2025	0	VNCAM!D36
VN-CAM	2026	2026	0	VNCAM!E36
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1533
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1533
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1533
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1533
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1533
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1533
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1533
RCEP A	2022	2022	40	RCEPT-A!D1536
RCEP A	2023	2023	40	RCEPT-A!E1536
RCEP A	2024	2024	40	RCEPT-A!F1536
RCEP A	2025	2025	40	RCEPT-A!G1536
RCEP A	2026	2026	40	RCEPT-A!H1536
RCEP A	2027	2027	40	RCEPT-A!I1536
RCEP B	2022	2022	40	B!D1536
RCEP B	2023	2023	40	B!E1536
RCEP B	2024	2024	40	B!F1536
RCEP B	2025	2025	40	B!G1536
RCEP B	2026	2026	40	B!H1536
RCEP B	2027	2027	40	B!I1536
RCEP C	2022	2022	40	C!D1536
RCEP C	2023	2023	40	C!E1536
RCEP C	2024	2024	40	C!F1536
RCEP C	2025	2025	40	C!G1536
RCEP C	2026	2026	40	C!H1536

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	40	C!I1536
RCEP D	2022	2022	40	D!D1536
RCEP D	2023	2023	40	D!E1536
RCEP D	2024	2024	40	D!F1536
RCEP D	2025	2025	40	D!G1536
RCEP D	2026	2026	40	D!H1536
RCEP D	2027	2027	40	D!I1536
RCEP E	2022	2022	40	E!D1538
RCEP E	2023	2023	40	E!E1538
RCEP E	2024	2024	40	E!F1538
RCEP E	2025	2025	40	E!G1538
RCEP E	2026	2026	40	E!H1538
RCEP E	2027	2027	40	E!I1538
RCEP F	2022	2022	40	F!D1536
RCEP F	2023	2023	40	F!E1536
RCEP F	2024	2024	40	F!F1536
RCEP F	2025	2025	40	F!G1536
RCEP F	2026	2026	40	F!H1536
RCEP F	2027	2027	40	F!I1536
VIFTA	2024	2024	40	VI!F1460
VIFTA	2025	2025	40	VI!G1460
VIFTA	2026	2026	40	VI!H1460
VIFTA	2027	2027	40	VI!I1460

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mã HS thóc, gạo XK (08/2023/TT-BCT - PL3)		08/2023/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-005	YELLOW	Tariff quota (VN-LAO)	VN-LAO rate "0 (NHN: 2.5)": in-quota 0%, out-of-quota 2.5%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-008	YELLOW	VN-CAM rate carries a condition/time note	The rate cell "0 (THN)" carries the note: THN.		56/2026/NĐ-CP	Check the condition and validity period in 56/2026/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	VN-CAM: consolidated BT2026 shows "0 (THN)", the FTA schedule for period 2026 shows "0".		56/2026/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 40%, RCEP (Annex B) 40%, RCEP (Annex C) 40%, RCEP (Annex D) 40%, RCEP (Annex E) 40%, RCEP (Annex F) 40%, VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 1006.20 has 2 lines; 1006.20.10 is distinguished from its siblings by: Hom Mali rice.	1006.20.90 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 "*/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 1006.20.10. 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 40% for 1006.20.10 was checked against BT2026 (cell BT2026!N1528), 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
Mã HS thóc, gạo XK (08/2023/TT-BCT - PL3)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.