

## HS 1102.90.90 detail

|                     |                                                                                                            |
|---------------------|------------------------------------------------------------------------------------------------------------|
| HS code             | 1102.90.90                                                                                                 |
| Description         | Cereal flours other than of wheat or meslin / - Other: / - - Other                                         |
| Unit                | kg                                                                                                         |
| Generated           | 31/10/2026 20:00:50                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/11029090/">https://vietnamtariff.com/hs-code/11029090/</a>      |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source       |
|----------------------|--------------|------------------------|----------------|------------|--------------|
| Ordinary import duty | 22.5         | 22.5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1587 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N1587 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1587 |
| 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<br>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 (-ID, CN)  | 0% (except ID, CN) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/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(-ID, KR)   | 0% (except ID, 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 |
| 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 |
| EVFTA          | 1,8          | 1.8%               | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 1,8          | 1.8%               | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 10           | 10%                | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 10           | 10%                | 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 E) | 10           | 10%            | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 10           | 10%            | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 10,3         | 10.3%          | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| VIFTA          | 10.5         | 10.5%          | 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          |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026   | AHK                               | 123/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | *            | * not eligible | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/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) |      | 0            | AC!E1575 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E1576 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F1576 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G1576 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H1576 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I1576 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J1576 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E1578 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F1578 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G1578 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H1578   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I1578   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J1578   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E1580   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F1580   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G1580   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H1580   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I1580   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J1580   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F1582   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H1578 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F1578   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G1578   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H1578   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I1578   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J1578   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K1578   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E1576   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F1576   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G1576   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H1576   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I1576   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J1576   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D1589   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E1589   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F1589   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G1589    |
| VCFTA   | 2026   | 2026 | 0            | VC!H1589    |
| VCFTA   | 2027   | 2027 | 0            | VC!I1589    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D1586   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E1586   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F1586   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G1586   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H1586   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I1586   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D1594   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E1594   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F1594   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G1594   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H1594   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I1594   |
| EVFTA   | 2022   | 2022 | 9,3          | EV-NK!D1577 |
| EVFTA   | 2023   | 2023 | 7,5          | EV-NK!E1577 |
| EVFTA   | 2024   | 2024 | 5,6          | EV-NK!F1577 |
| EVFTA   | 2025   | 2025 | 3,7          | EV-NK!G1577 |
| EVFTA   | 2026   | 2026 | 1,8          | EV-NK!H1577 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I1577 |
| UKVFTA  | 2022   | 2022 | 9,3          | UKV!D1579   |
| UKVFTA  | 2023   | 2023 | 7,5          | UKV!E1579   |
| UKVFTA  | 2024   | 2024 | 5,6          | UKV!F1579   |
| UKVFTA  | 2025   | 2025 | 3,7          | UKV!G1579   |
| UKVFTA  | 2026   | 2026 | 1,8          | UKV!H1579   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I1579     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D1577   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E1577   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F1577   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G1577   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H1577   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I1577   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J1577   |
| RCEP A | 2022   | 2022           | 14           | RCEPT-A!D1580 |
| RCEP A | 2023   | 2023           | 13           | RCEPT-A!E1580 |
| RCEP A | 2024   | 2024           | 12           | RCEPT-A!F1580 |
| RCEP A | 2025   | 2025           | 11           | RCEPT-A!G1580 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H1580 |
| RCEP A | 2027   | 2027           | 9            | RCEPT-A!I1580 |
| RCEP B | 2022   | 2022           | 14           | B!D1580       |
| RCEP B | 2023   | 2023           | 13           | B!E1580       |
| RCEP B | 2024   | 2024           | 12           | B!F1580       |
| RCEP B | 2025   | 2025           | 11           | B!G1580       |
| RCEP B | 2026   | 2026           | 10           | B!H1580       |
| RCEP B | 2027   | 2027           | 9            | B!I1580       |
| RCEP C | 2022   | 2022           | *            | C!D1580       |
| RCEP C | 2023   | 2023           | *            | C!E1580       |
| RCEP C | 2024   | 2024           | *            | C!F1580       |
| RCEP C | 2025   | 2025           | *            | C!G1580       |
| RCEP C | 2026   | 2026           | *            | C!H1580       |
| RCEP C | 2027   | 2027           | *            | C!I1580       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 14,1         | D!D1580  |
| RCEP D | 2023   | 2023 | 13,1         | D!E1580  |
| RCEP D | 2024   | 2024 | 12,2         | D!F1580  |
| RCEP D | 2025   | 2025 | 11,3         | D!G1580  |
| RCEP D | 2026   | 2026 | 10,3         | D!H1580  |
| RCEP D | 2027   | 2027 | 9,4          | D!I1580  |
| RCEP E | 2022   | 2022 | 14           | E!D1582  |
| RCEP E | 2023   | 2023 | 13           | E!E1582  |
| RCEP E | 2024   | 2024 | 12           | E!F1582  |
| RCEP E | 2025   | 2025 | 11           | E!G1582  |
| RCEP E | 2026   | 2026 | 10           | E!H1582  |
| RCEP E | 2027   | 2027 | 9            | E!I1582  |
| RCEP F | 2022   | 2022 | 14           | F!D1580  |
| RCEP F | 2023   | 2023 | 13           | F!E1580  |
| RCEP F | 2024   | 2024 | 12           | F!F1580  |
| RCEP F | 2025   | 2025 | 11           | F!G1580  |
| RCEP F | 2026   | 2026 | 10           | F!H1580  |
| RCEP F | 2027   | 2027 | 9            | F!I1580  |
| VIFTA  | 2024   | 2024 | 13.5         | VI!F1501 |
| VIFTA  | 2025   | 2025 | 12           | VI!G1501 |
| VIFTA  | 2026   | 2026 | 10.5         | VI!H1501 |
| VIFTA  | 2027   | 2027 | 9            | VI!I1501 |

### 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 |
| 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): 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 |
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)      |                                             | 42/2019/TT-BCT, 33/2025/TT-BCT | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 1102.90 has 3 lines; 1102.90.90 is distinguished from its siblings by: Other.                                                           | 1102.90.10 Rice flour; 1102.90.20 Rye flour | 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 1102.90.90. 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 15% for 1102.90.90 was checked against BT2026 (cell BT2026!N1587), 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                                                                                                      |
|------------------------------------------------------------------------------------------------------------------|
| 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 ) |

Item policy

DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.