Vietnam Tariff Intelligence

HS 1104.12.00 detail

HS code	1104.12.00
Description	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground / - Rolled or flaked grains: / - - Of oats
Unit	kg
Generated	05/11/2026 18:51:28
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/11041200/

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!K1599
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N1599
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1599
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	0%	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(-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
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	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 B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1589
ATIGA	2022	2022	0	AT!E1590
ATIGA	2023	2023	0	AT!F1590
ATIGA	2024	2024	0	AT!G1590
ATIGA	2025	2025	0	AT!H1590
ATIGA	2026	2026	0	AT!I1590
ATIGA	2027	2027	0	AT!J1590
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E1592
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1592
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1592

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1592
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1592
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1592
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E1594
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F1594
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1594
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1594
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1594
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1594
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1596
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1592
AIFTA	30/12/2022	2022	0	AI!F1592
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1592
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1592
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1592
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1592
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1592
VKFTA	2022	2022	0	VK!E1590
VKFTA	2023	2023	0	VK!F1590
VKFTA	2024	2024	0	VK!G1590
VKFTA	2025	2025	0	VK!H1590
VKFTA	2026	2026	0	VK!I1590
VKFTA	2027	2027	0	VK!J1590
VCFTA	2022	2022	4	VC!D1603
VCFTA	2023	2023	2	VC!E1603
VCFTA	2024	2024	0	VC!F1603

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1603
VCFTA	2026	2026	0	VC!H1603
VCFTA	2027	2027	0	VC!I1603
VN-EAEU	2022	2022	0	EAV!D1600
VN-EAEU	2023	2023	0	EAV!E1600
VN-EAEU	2024	2024	0	EAV!F1600
VN-EAEU	2025	2025	0	EAV!G1600
VN-EAEU	2026	2026	0	EAV!H1600
VN-EAEU	2027	2027	0	EAV!I1600
AHKFTA	2022	2022	9	AKH!D1608
AHKFTA	2023	2023	6	AKH!E1608
AHKFTA	2024	2024	6	AKH!F1608
AHKFTA	2025	2025	3	AKH!G1608
AHKFTA	2026	2026	3	AKH!H1608
AHKFTA	2027	2027	0	AKH!I1608
EVFTA	2022	2022	9,3	EV-NK!D1591
EVFTA	2023	2023	7,5	EV-NK!E1591
EVFTA	2024	2024	5,6	EV-NK!F1591
EVFTA	2025	2025	3,7	EV-NK!G1591
EVFTA	2026	2026	1,8	EV-NK!H1591
EVFTA	2027	2027	0	EV-NK!I1591
UKVFTA	2022	2022	9,3	UKV!D1593
UKVFTA	2023	2023	7,5	UKV!E1593
UKVFTA	2024	2024	5,6	UKV!F1593
UKVFTA	2025	2025	3,7	UKV!G1593
UKVFTA	2026	2026	1,8	UKV!H1593

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1593
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1591
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1591
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1591
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1591
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1591
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1591
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1591
RCEP A	2022	2022	13,5	RCEPT-A!D1594
RCEP A	2023	2023	12	RCEPT-A!E1594
RCEP A	2024	2024	10,5	RCEPT-A!F1594
RCEP A	2025	2025	9	RCEPT-A!G1594
RCEP A	2026	2026	7,5	RCEPT-A!H1594
RCEP A	2027	2027	6	RCEPT-A!I1594
RCEP B	2022	2022	13,5	B!D1594
RCEP B	2023	2023	12	B!E1594
RCEP B	2024	2024	10,5	B!F1594
RCEP B	2025	2025	9	B!G1594
RCEP B	2026	2026	7,5	B!H1594
RCEP B	2027	2027	6	B!I1594
RCEP C	2022	2022	13,5	C!D1594
RCEP C	2023	2023	12	C!E1594
RCEP C	2024	2024	10,5	C!F1594
RCEP C	2025	2025	9	C!G1594
RCEP C	2026	2026	7,5	C!H1594
RCEP C	2027	2027	6	C!I1594

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D1594
RCEP D	2023	2023	12,3	D!E1594
RCEP D	2024	2024	10,9	D!F1594
RCEP D	2025	2025	9,5	D!G1594
RCEP D	2026	2026	8,2	D!H1594
RCEP D	2027	2027	6,8	D!I1594
RCEP E	2022	2022	13,5	E!D1596
RCEP E	2023	2023	12	E!E1596
RCEP E	2024	2024	10,5	E!F1596
RCEP E	2025	2025	9	E!G1596
RCEP E	2026	2026	7,5	E!H1596
RCEP E	2027	2027	6	E!I1596
RCEP F	2022	2022	13,5	F!D1594
RCEP F	2023	2023	12	F!E1594
RCEP F	2024	2024	10,5	F!F1594
RCEP F	2025	2025	9	F!G1594
RCEP F	2026	2026	7,5	F!H1594
RCEP F	2027	2027	6	F!I1594
VIFTA	2024	2024	13.5	VI!F1513
VIFTA	2025	2025	12	VI!G1513
VIFTA	2026	2026	10.5	VI!H1513
VIFTA	2027	2027	9	VI!I1513

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): 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
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 1104.12.00. 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 15% for 1104.12.00 was checked against BT2026 (cell BT2026!N1599), 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)
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)
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.