Vietnam Tariff Intelligence

HS 1109.00.00 detail

HS code	1109.00.00
Description	Wheat gluten, whether or not dried
Unit	kg
Generated	09/11/2026 21:04:23
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/11090000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1633
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1633
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1633
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
ACFTA	0	0%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E1628
ATIGA	2022	2022	0	AT!E1629

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1629
ATIGA	2024	2024	0	AT!G1629
ATIGA	2025	2025	0	AT!H1629
ATIGA	2026	2026	0	AT!I1629
ATIGA	2027	2027	0	AT!J1629
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1631
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1631
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1631
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1631
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1631
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1631
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1633
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1633
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1633
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1633
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1633
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1633
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1635
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1631
AIFTA	30/12/2022	2022	0	AI!F1631
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1631
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1631
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1631
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1631
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1631
VKFTA	2022	2022	0	VK!E1629

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1629
VKFTA	2024	2024	0	VK!G1629
VKFTA	2025	2025	0	VK!H1629
VKFTA	2026	2026	0	VK!I1629
VKFTA	2027	2027	0	VK!J1629
VCFTA	2022	2022	2	VC!D1642
VCFTA	2023	2023	1	VC!E1642
VCFTA	2024	2024	0	VC!F1642
VCFTA	2025	2025	0	VC!G1642
VCFTA	2026	2026	0	VC!H1642
VCFTA	2027	2027	0	VC!I1642
VN-EAEU	2022	2022	0	EAV!D1639
VN-EAEU	2023	2023	0	EAV!E1639
VN-EAEU	2024	2024	0	EAV!F1639
VN-EAEU	2025	2025	0	EAV!G1639
VN-EAEU	2026	2026	0	EAV!H1639
VN-EAEU	2027	2027	0	EAV!I1639
AHKFTA	2022	2022	0	AKH!D1647
AHKFTA	2023	2023	0	AKH!E1647
AHKFTA	2024	2024	0	AKH!F1647
AHKFTA	2025	2025	0	AKH!G1647
AHKFTA	2026	2026	0	AKH!H1647
AHKFTA	2027	2027	0	AKH!I1647
EVFTA	2022	2022	6,2	EV-NK!D1630
EVFTA	2023	2023	5	EV-NK!E1630
EVFTA	2024	2024	3,7	EV-NK!F1630

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	2,5	EV-NK!G1630
EVFTA	2026	2026	1,2	EV-NK!H1630
EVFTA	2027	2027	0	EV-NK!I1630
UKVFTA	2022	2022	6,2	UKV!D1632
UKVFTA	2023	2023	5	UKV!E1632
UKVFTA	2024	2024	3,7	UKV!F1632
UKVFTA	2025	2025	2,5	UKV!G1632
UKVFTA	2026	2026	1,2	UKV!H1632
UKVFTA	2027	2027	0	UKV!I1632
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1630
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1630
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1630
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1630
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1630
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1630
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1630
RCEP A	2022	2022	0	RCEPT-A!D1633
RCEP A	2023	2023	0	RCEPT-A!E1633
RCEP A	2024	2024	0	RCEPT-A!F1633
RCEP A	2025	2025	0	RCEPT-A!G1633
RCEP A	2026	2026	0	RCEPT-A!H1633
RCEP A	2027	2027	0	RCEPT-A!I1633
RCEP B	2022	2022	0	B!D1633
RCEP B	2023	2023	0	B!E1633
RCEP B	2024	2024	0	B!F1633
RCEP B	2025	2025	0	B!G1633

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H1633
RCEP B	2027	2027	0	B!I1633
RCEP C	2022	2022	0	C!D1633
RCEP C	2023	2023	0	C!E1633
RCEP C	2024	2024	0	C!F1633
RCEP C	2025	2025	0	C!G1633
RCEP C	2026	2026	0	C!H1633
RCEP C	2027	2027	0	C!I1633
RCEP D	2022	2022	0	D!D1633
RCEP D	2023	2023	0	D!E1633
RCEP D	2024	2024	0	D!F1633
RCEP D	2025	2025	0	D!G1633
RCEP D	2026	2026	0	D!H1633
RCEP D	2027	2027	0	D!I1633
RCEP E	2022	2022	0	E!D1635
RCEP E	2023	2023	0	E!E1635
RCEP E	2024	2024	0	E!F1635
RCEP E	2025	2025	0	E!G1635
RCEP E	2026	2026	0	E!H1635
RCEP E	2027	2027	0	E!I1635
RCEP F	2022	2022	0	F!D1633
RCEP F	2023	2023	0	F!E1633
RCEP F	2024	2024	0	F!F1633
RCEP F	2025	2025	0	F!G1633
RCEP F	2026	2026	0	F!H1633
RCEP F	2027	2027	0	F!I1633

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	9	VI!F1547
VIFTA	2025	2025	8	VI!G1547
VIFTA	2026	2026	7	VI!H1547
VIFTA	2027	2027	6	VI!I1547

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
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 1109.00.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 1109.00.00 was checked against BT2026 (cell BT2026!N1633), 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)
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.