Vietnam Tariff Intelligence

HS 1901.90.99 detail

HS code	1901.90.99
Description	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included / - Other: / - - Other: / - - - Other
Unit	kg
Generated	07/11/2026 19:30:12
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/19019099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2406
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N2406
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2406
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	13,5	13.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	18	18%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E2405
ATIGA	2022	2022	0	AT!E2366
ATIGA	2023	2023	0	AT!F2366
ATIGA	2024	2024	0	AT!G2366
ATIGA	2025	2025	0	AT!H2366
ATIGA	2026	2026	0	AT!I2366
ATIGA	2027	2027	0	AT!J2366
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2404
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2404
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2404
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2404
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2404
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2404
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2406
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2406
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2406
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2406
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2406
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2406
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F2408
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2372
AIFTA	30/12/2022	2022	5	AI!F2368
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2368
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2368
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2368
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2368
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2368

VKFTA	2022	2022	5	VK!E2368
VKFTA	2023	2023	5	VK!F2368
VKFTA	2024	2024	5	VK!G2368
VKFTA	2025	2025	5	VK!H2368
VKFTA	2026	2026	5	VK!I2368
VKFTA	2027	2027	5	VK!J2368
VCFTA	2022	2022	7	VC!D2415
VCFTA	2023	2023	3	VC!E2415
VCFTA	2024	2024	0	VC!F2415
VCFTA	2025	2025	0	VC!G2415
VCFTA	2026	2026	0	VC!H2415
VCFTA	2027	2027	0	VC!I2415
VN-EAEU	2022	2022	4,1	EAV!D2408
VN-EAEU	2023	2023	2,7	EAV!E2408
VN-EAEU	2024	2024	1,4	EAV!F2408
VN-EAEU	2025	2025	0	EAV!G2408
VN-EAEU	2026	2026	0	EAV!H2408
VN-EAEU	2027	2027	0	EAV!I2408
AHKFTA	2022	2022	18	AKH!D2420
AHKFTA	2023	2023	18	AKH!E2420
AHKFTA	2024	2024	18	AKH!F2420
AHKFTA	2025	2025	18	AKH!G2420
AHKFTA	2026	2026	18	AKH!H2420
AHKFTA	2027	2027	18	AKH!I2420
EVFTA	2022	2022	9,3	EV-NK!D2391
EVFTA	2023	2023	7,5	EV-NK!E2391
EVFTA	2024	2024	5,6	EV-NK!F2391

EVFTA	2025	2025	3,7	EV-NK!G2391
EVFTA	2026	2026	1,8	EV-NK!H2391
EVFTA	2027	2027	0	EV-NK!I2391
UKVFTA	2022	2022	9,3	UKV!D2393
UKVFTA	2023	2023	7,5	UKV!E2393
UKVFTA	2024	2024	5,6	UKV!F2393
UKVFTA	2025	2025	3,7	UKV!G2393
UKVFTA	2026	2026	1,8	UKV!H2393
UKVFTA	2027	2027	0	UKV!I2393
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2387
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2387
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2387
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2387
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2387
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2387
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2387
RCEP A	2022	2022	16,8	RCEPT-A!D2410
RCEP A	2023	2023	15,6	RCEPT-A!E2410
RCEP A	2024	2024	14,4	RCEPT-A!F2410
RCEP A	2025	2025	13,2	RCEPT-A!G2410
RCEP A	2026	2026	12	RCEPT-A!H2410
RCEP A	2027	2027	10,8	RCEPT-A!I2410
RCEP B	2022	2022	16,8	B!D2410
RCEP B	2023	2023	15,6	B!E2410
RCEP B	2024	2024	14,4	B!F2410
RCEP B	2025	2025	13,2	B!G2410
RCEP B	2026	2026	12	B!H2410

RCEP B	2027	2027	10,8	B!I2410
RCEP C	2022	2022	17,1	C!D2410
RCEP C	2023	2023	16,2	C!E2410
RCEP C	2024	2024	15,3	C!F2410
RCEP C	2025	2025	14,4	C!G2410
RCEP C	2026	2026	13,5	C!H2410
RCEP C	2027	2027	12,6	C!I2410
RCEP D	2022	2022	18	D!D2410
RCEP D	2023	2023	18	D!E2410
RCEP D	2024	2024	18	D!F2410
RCEP D	2025	2025	18	D!G2410
RCEP D	2026	2026	18	D!H2410
RCEP D	2027	2027	18	D!I2410
RCEP E	2022	2022	18	E!D2413
RCEP E	2023	2023	18	E!E2413
RCEP E	2024	2024	18	E!F2413
RCEP E	2025	2025	18	E!G2413
RCEP E	2026	2026	18	E!H2413
RCEP E	2027	2027	18	E!I2413
RCEP F	2022	2022	16,8	F!D2410
RCEP F	2023	2023	15,6	F!E2410
RCEP F	2024	2024	14,4	F!F2410
RCEP F	2025	2025	13,2	F!G2410
RCEP F	2026	2026	12	F!H2410
RCEP F	2027	2027	10,8	F!I2410
VIFTA	2024	2024	12	VI!F2247
VIFTA	2025	2025	6	VI!G2247

VIFTA	2026	2026	0	VI!H2247
VIFTA	2027	2027	0	VI!I2247

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 18%, RCEP (Annex D) 18%, RCEP (Annex E) 18%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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 1901.90 has 10 lines; 1901.90.99 is distinguished from its siblings by: Other.	1901.90.11 Medical foods; 1901.90.19 Other; 1901.90.20 Malt extract; 1901.90.31 Filled milk; 1901.90.32 Other, containing cocoa powder; 1901.90.39 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 1901.90.99. 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 18% for 1901.90.99 was checked against BT2026 (cell BT2026!N2406), 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
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.