Vietnam Tariff Intelligence

HS 1904.90.90 detail

HS code	1904.90.90
Description	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included / - Other: / - - Other
Unit	kg
Generated	04/11/2026 13:57:09
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/19049090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2436
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2436
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2436
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

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(-LA)	0% (except LA)	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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E2438

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2399
ATIGA	2023	2023	0	AT!F2399
ATIGA	2024	2024	0	AT!G2399
ATIGA	2025	2025	0	AT!H2399
ATIGA	2026	2026	0	AT!I2399
ATIGA	2027	2027	0	AT!J2399
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2437
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2437
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2437
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2437
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2437
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2437
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2439
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2439
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2439
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2439
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2439
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2439
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2441
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2405
AIFTA	30/12/2022	2022	0	AI!F2401
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2401
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2401
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2401
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2401
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2401

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2401
VKFTA	2023	2023	0	VK!F2401
VKFTA	2024	2024	0	VK!G2401
VKFTA	2025	2025	0	VK!H2401
VKFTA	2026	2026	0	VK!I2401
VKFTA	2027	2027	0	VK!J2401
VCFTA	2022	2022	12	VC!D2448
VCFTA	2023	2023	9	VC!E2448
VCFTA	2024	2024	7	VC!F2448
VCFTA	2025	2025	5	VC!G2448
VCFTA	2026	2026	2	VC!H2448
VCFTA	2027	2027	0	VC!I2448
VN-EAEU	2022	2022	0	EAV!D2441
VN-EAEU	2023	2023	0	EAV!E2441
VN-EAEU	2024	2024	0	EAV!F2441
VN-EAEU	2025	2025	0	EAV!G2441
VN-EAEU	2026	2026	0	EAV!H2441
VN-EAEU	2027	2027	0	EAV!I2441
AHKFTA	2022	2022	12	AKH!D2453
AHKFTA	2023	2023	8	AKH!E2453
AHKFTA	2024	2024	8	AKH!F2453
AHKFTA	2025	2025	4	AKH!G2453
AHKFTA	2026	2026	4	AKH!H2453
AHKFTA	2027	2027	0	AKH!I2453
EVFTA	2022	2022	12,5	EV-NK!D2424
EVFTA	2023	2023	10	EV-NK!E2424

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F2424
EVFTA	2025	2025	5	EV-NK!G2424
EVFTA	2026	2026	2,5	EV-NK!H2424
EVFTA	2027	2027	0	EV-NK!I2424
UKVFTA	2022	2022	12,5	UKV!D2426
UKVFTA	2023	2023	10	UKV!E2426
UKVFTA	2024	2024	7,5	UKV!F2426
UKVFTA	2025	2025	5	UKV!G2426
UKVFTA	2026	2026	2,5	UKV!H2426
UKVFTA	2027	2027	0	UKV!I2426
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2420
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2420
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2420
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2420
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2420
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2420
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2420
RCEP A	2022	2022	0	RCEPT-A!D2443
RCEP A	2023	2023	0	RCEPT-A!E2443
RCEP A	2024	2024	0	RCEPT-A!F2443
RCEP A	2025	2025	0	RCEPT-A!G2443
RCEP A	2026	2026	0	RCEPT-A!H2443
RCEP A	2027	2027	0	RCEPT-A!I2443
RCEP B	2022	2022	0	B!D2443
RCEP B	2023	2023	0	B!E2443
RCEP B	2024	2024	0	B!F2443

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2443
RCEP B	2026	2026	0	B!H2443
RCEP B	2027	2027	0	B!I2443
RCEP C	2022	2022	0	C!D2443
RCEP C	2023	2023	0	C!E2443
RCEP C	2024	2024	0	C!F2443
RCEP C	2025	2025	0	C!G2443
RCEP C	2026	2026	0	C!H2443
RCEP C	2027	2027	0	C!I2443
RCEP D	2022	2022	0	D!D2443
RCEP D	2023	2023	0	D!E2443
RCEP D	2024	2024	0	D!F2443
RCEP D	2025	2025	0	D!G2443
RCEP D	2026	2026	0	D!H2443
RCEP D	2027	2027	0	D!I2443
RCEP E	2022	2022	0	E!D2446
RCEP E	2023	2023	0	E!E2446
RCEP E	2024	2024	0	E!F2446
RCEP E	2025	2025	0	E!G2446
RCEP E	2026	2026	0	E!H2446
RCEP E	2027	2027	0	E!I2446
RCEP F	2022	2022	0	F!D2443
RCEP F	2023	2023	0	F!E2443
RCEP F	2024	2024	0	F!F2443
RCEP F	2025	2025	0	F!G2443
RCEP F	2026	2026	0	F!H2443

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2443
VIFTA	2024	2024	17.1	VI!F2277
VIFTA	2025	2025	14.3	VI!G2277
VIFTA	2026	2026	11.4	VI!H2277
VIFTA	2027	2027	8.6	VI!I2277

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1904.90 has 2 lines; 1904.90.90 is distinguished from its siblings by: Other.	1904.90.10 Rice preparations, including pre-cooked rice	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 1904.90.90. 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 20% for 1904.90.90 was checked against BT2026 (cell BT2026!N2436), 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

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.