

HS 1103.13.00 detail

HS code	1103.13.00
Description	Cereal groats, meal and pellets / - Groats and meal: / - - Of maize (corn)
Unit	kg
Generated	30/10/2026 21:42:32
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://www.vietnamtariff.com/hs-code/11031300/

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!K1591
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N1591
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1591
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-PH, KR)	0% (except PH, 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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E1580
ATIGA	2022	2022	0	AT!E1581
ATIGA	2023	2023	0	AT!F1581
ATIGA	2024	2024	0	AT!G1581
ATIGA	2025	2025	0	AT!H1581
ATIGA	2026	2026	0	AT!I1581
ATIGA	2027	2027	0	AT!J1581
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1583
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1583
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1583

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1583
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1583
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1583
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1585
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1585
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1585
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1585
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1585
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1585
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1587
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1583
AIFTA	30/12/2022	2022	0	AI!F1583
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1583
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1583
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1583
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1583
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1583
VKFTA	2022	2022	0	VK!E1581
VKFTA	2023	2023	0	VK!F1581
VKFTA	2024	2024	0	VK!G1581
VKFTA	2025	2025	0	VK!H1581
VKFTA	2026	2026	0	VK!I1581
VKFTA	2027	2027	0	VK!J1581
VCFTA	2022	2022	2	VC!D1594
VCFTA	2023	2023	1	VC!E1594
VCFTA	2024	2024	0	VC!F1594

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1594
VCFTA	2026	2026	0	VC!H1594
VCFTA	2027	2027	0	VC!I1594
VN-EAEU	2022	2022	0	EAV!D1591
VN-EAEU	2023	2023	0	EAV!E1591
VN-EAEU	2024	2024	0	EAV!F1591
VN-EAEU	2025	2025	0	EAV!G1591
VN-EAEU	2026	2026	0	EAV!H1591
VN-EAEU	2027	2027	0	EAV!I1591
AHKFTA	2022	2022	0	AKH!D1599
AHKFTA	2023	2023	0	AKH!E1599
AHKFTA	2024	2024	0	AKH!F1599
AHKFTA	2025	2025	0	AKH!G1599
AHKFTA	2026	2026	0	AKH!H1599
AHKFTA	2027	2027	0	AKH!I1599
EVFTA	2022	2022	6,2	EV-NK!D1582
EVFTA	2023	2023	5	EV-NK!E1582
EVFTA	2024	2024	3,7	EV-NK!F1582
EVFTA	2025	2025	2,5	EV-NK!G1582
EVFTA	2026	2026	1,2	EV-NK!H1582
EVFTA	2027	2027	0	EV-NK!I1582
UKVFTA	2022	2022	6,2	UKV!D1584
UKVFTA	2023	2023	5	UKV!E1584
UKVFTA	2024	2024	3,7	UKV!F1584
UKVFTA	2025	2025	2,5	UKV!G1584
UKVFTA	2026	2026	1,2	UKV!H1584

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1584
CPTPP	(I)	2021 (DERIVED)	2	CPTPP!D1582
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1582
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1582
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1582
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1582
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1582
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1582
RCEP A	2022	2022	0	RCEPT-A!D1585
RCEP A	2023	2023	0	RCEPT-A!E1585
RCEP A	2024	2024	0	RCEPT-A!F1585
RCEP A	2025	2025	0	RCEPT-A!G1585
RCEP A	2026	2026	0	RCEPT-A!H1585
RCEP A	2027	2027	0	RCEPT-A!I1585
RCEP B	2022	2022	0	B!D1585
RCEP B	2023	2023	0	B!E1585
RCEP B	2024	2024	0	B!F1585
RCEP B	2025	2025	0	B!G1585
RCEP B	2026	2026	0	B!H1585
RCEP B	2027	2027	0	B!I1585
RCEP C	2022	2022	0	C!D1585
RCEP C	2023	2023	0	C!E1585
RCEP C	2024	2024	0	C!F1585
RCEP C	2025	2025	0	C!G1585
RCEP C	2026	2026	0	C!H1585
RCEP C	2027	2027	0	C!I1585

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1585
RCEP D	2023	2023	0	D!E1585
RCEP D	2024	2024	0	D!F1585
RCEP D	2025	2025	0	D!G1585
RCEP D	2026	2026	0	D!H1585
RCEP D	2027	2027	0	D!I1585
RCEP E	2022	2022	0	E!D1587
RCEP E	2023	2023	0	E!E1587
RCEP E	2024	2024	0	E!F1587
RCEP E	2025	2025	0	E!G1587
RCEP E	2026	2026	0	E!H1587
RCEP E	2027	2027	0	E!I1587
RCEP F	2022	2022	0	F!D1585
RCEP F	2023	2023	0	F!E1585
RCEP F	2024	2024	0	F!F1585
RCEP F	2025	2025	0	F!G1585
RCEP F	2026	2026	0	F!H1585
RCEP F	2027	2027	0	F!I1585
VIFTA	2024	2024	9	VI!F1505
VIFTA	2025	2025	8	VI!G1505
VIFTA	2026	2026	7	VI!H1505
VIFTA	2027	2027	6	VI!I1505

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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 1103.13.00. 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 10% for 1103.13.00 was checked against BT2026 (cell BT2026!N1591), 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.