Vietnam Tariff Intelligence

HS 1301.90.30 detail

HS code	1301.90.30
Description	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) / - Other: / - - Cannabis resins
Unit	kg
Generated	04/11/2026 07:39:18
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/13019030/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1792
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1792
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1792
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1796
ATIGA	2022	2022	0	AT!E1769

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1769
ATIGA	2024	2024	0	AT!G1769
ATIGA	2025	2025	0	AT!H1769
ATIGA	2026	2026	0	AT!I1769
ATIGA	2027	2027	0	AT!J1769
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1799
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1799
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1799
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1799
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1799
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1799
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1801
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1801
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1801
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1801
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1801
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1801
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1803
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1771
AIFTA	30/12/2022	2022	0	AI!F1771
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1771
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1771
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1771
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1771
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1771
VKFTA	2022	2022	0	VK!E1769

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1769
VKFTA	2024	2024	0	VK!G1769
VKFTA	2025	2025	0	VK!H1769
VKFTA	2026	2026	0	VK!I1769
VKFTA	2027	2027	0	VK!J1769
VCFTA	2022	2022	0	VC!D1810
VCFTA	2023	2023	0	VC!E1810
VCFTA	2024	2024	0	VC!F1810
VCFTA	2025	2025	0	VC!G1810
VCFTA	2026	2026	0	VC!H1810
VCFTA	2027	2027	0	VC!I1810
VN-EAEU	2022	2022	0	EAV!D1809
VN-EAEU	2023	2023	0	EAV!E1809
VN-EAEU	2024	2024	0	EAV!F1809
VN-EAEU	2025	2025	0	EAV!G1809
VN-EAEU	2026	2026	0	EAV!H1809
VN-EAEU	2027	2027	0	EAV!I1809
VNCU	2022	2022	0	VNCU!D309
VNCU	2023 - 2027		0	VNCU!E309
AHKFTA	2022	2022	0	AKH!D1815
AHKFTA	2023	2023	0	AKH!E1815
AHKFTA	2024	2024	0	AKH!F1815
AHKFTA	2025	2025	0	AKH!G1815
AHKFTA	2026	2026	0	AKH!H1815
AHKFTA	2027	2027	0	AKH!I1815
EVFTA	2022	2022	1,2	EV-NK!D1772

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	0	EV-NK!E1772
EVFTA	2024	2024	0	EV-NK!F1772
EVFTA	2025	2025	0	EV-NK!G1772
EVFTA	2026	2026	0	EV-NK!H1772
EVFTA	2027	2027	0	EV-NK!I1772
UKVFTA	2022	2022	1,2	UKV!D1774
UKVFTA	2023	2023	0	UKV!E1774
UKVFTA	2024	2024	0	UKV!F1774
UKVFTA	2025	2025	0	UKV!G1774
UKVFTA	2026	2026	0	UKV!H1774
UKVFTA	2027	2027	0	UKV!I1774
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1772
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1772
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1772
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1772
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1772
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1772
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1772
RCEP A	2022	2022	0	RCEPT-A!D1801
RCEP A	2023	2023	0	RCEPT-A!E1801
RCEP A	2024	2024	0	RCEPT-A!F1801
RCEP A	2025	2025	0	RCEPT-A!G1801
RCEP A	2026	2026	0	RCEPT-A!H1801
RCEP A	2027	2027	0	RCEPT-A!I1801
RCEP B	2022	2022	0	B!D1801
RCEP B	2023	2023	0	B!E1801

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F1801
RCEP B	2025	2025	0	B!G1801
RCEP B	2026	2026	0	B!H1801
RCEP B	2027	2027	0	B!I1801
RCEP C	2022	2022	0	C!D1801
RCEP C	2023	2023	0	C!E1801
RCEP C	2024	2024	0	C!F1801
RCEP C	2025	2025	0	C!G1801
RCEP C	2026	2026	0	C!H1801
RCEP C	2027	2027	0	C!I1801
RCEP D	2022	2022	0	D!D1801
RCEP D	2023	2023	0	D!E1801
RCEP D	2024	2024	0	D!F1801
RCEP D	2025	2025	0	D!G1801
RCEP D	2026	2026	0	D!H1801
RCEP D	2027	2027	0	D!I1801
RCEP E	2022	2022	0	E!D1803
RCEP E	2023	2023	0	E!E1803
RCEP E	2024	2024	0	E!F1803
RCEP E	2025	2025	0	E!G1803
RCEP E	2026	2026	0	E!H1803
RCEP E	2027	2027	0	E!I1803
RCEP F	2022	2022	0	F!D1801
RCEP F	2023	2023	0	F!E1801
RCEP F	2024	2024	0	F!F1801
RCEP F	2025	2025	0	F!G1801

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H1801
RCEP F	2027	2027	0	F!I1801
VIFTA	2024	2024	4.3	VI!F1674
VIFTA	2025	2025	3.6	VI!G1674
VIFTA	2026	2026	2.9	VI!H1674
VIFTA	2027	2027	2.1	VI!I1674

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1301.90 has 3 lines; 1301.90.30 is distinguished from its siblings by: Cannabis resins.	1301.90.40 Lac; 1301.90.90 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 "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 1301.90.30. 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 5% for 1301.90.30 was checked against BT2026 (cell BT2026!N1792), 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)

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.