Vietnam Tariff Intelligence

HS 1302.39.90 detail

HS code	1302.39.90
Description	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products / - Mucilages and thickeners, whether or not modified, derived from vegetable products: / - - Other: / - - - Other
Unit	kg
Generated	04/11/2026 09:58:45
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/13023990/

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!K1818
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1818
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1818
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
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	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	0	0%	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!E1823

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1796
ATIGA	2023	2023	0	AT!F1796
ATIGA	2024	2024	0	AT!G1796
ATIGA	2025	2025	0	AT!H1796
ATIGA	2026	2026	0	AT!I1796
ATIGA	2027	2027	0	AT!J1796
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1826
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1826
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1826
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1826
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1826
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1826
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1828
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1828
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1828
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1828
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1828
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1828
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1830
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1798
AIFTA	30/12/2022	2022	0	AI!F1798
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1798
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1798
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1798
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1798
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1798

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1796
VKFTA	2023	2023	0	VK!F1796
VKFTA	2024	2024	0	VK!G1796
VKFTA	2025	2025	0	VK!H1796
VKFTA	2026	2026	0	VK!I1796
VKFTA	2027	2027	0	VK!J1796
VCFTA	2022	2022	0	VC!D1837
VCFTA	2023	2023	0	VC!E1837
VCFTA	2024	2024	0	VC!F1837
VCFTA	2025	2025	0	VC!G1837
VCFTA	2026	2026	0	VC!H1837
VCFTA	2027	2027	0	VC!I1837
VN-EAEU	2022	2022	0	EAV!D1836
VN-EAEU	2023	2023	0	EAV!E1836
VN-EAEU	2024	2024	0	EAV!F1836
VN-EAEU	2025	2025	0	EAV!G1836
VN-EAEU	2026	2026	0	EAV!H1836
VN-EAEU	2027	2027	0	EAV!I1836
VNCU	2022	2022	0	VNCU!D322
VNCU	2023 - 2027		0	VNCU!E322
AHKFTA	2022	2022	0	AKH!D1842
AHKFTA	2023	2023	0	AKH!E1842
AHKFTA	2024	2024	0	AKH!F1842
AHKFTA	2025	2025	0	AKH!G1842
AHKFTA	2026	2026	0	AKH!H1842
AHKFTA	2027	2027	0	AKH!I1842

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	1,2	EV-NK!D1799
EVFTA	2023	2023	0	EV-NK!E1799
EVFTA	2024	2024	0	EV-NK!F1799
EVFTA	2025	2025	0	EV-NK!G1799
EVFTA	2026	2026	0	EV-NK!H1799
EVFTA	2027	2027	0	EV-NK!I1799
UKVFTA	2022	2022	1,2	UKV!D1801
UKVFTA	2023	2023	0	UKV!E1801
UKVFTA	2024	2024	0	UKV!F1801
UKVFTA	2025	2025	0	UKV!G1801
UKVFTA	2026	2026	0	UKV!H1801
UKVFTA	2027	2027	0	UKV!I1801
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1799
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1799
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1799
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1799
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1799
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1799
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1799
RCEP A	2022	2022	0	RCEPT-A!D1828
RCEP A	2023	2023	0	RCEPT-A!E1828
RCEP A	2024	2024	0	RCEPT-A!F1828
RCEP A	2025	2025	0	RCEPT-A!G1828
RCEP A	2026	2026	0	RCEPT-A!H1828
RCEP A	2027	2027	0	RCEPT-A!I1828
RCEP B	2022	2022	0	B!D1828

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E1828
RCEP B	2024	2024	0	B!F1828
RCEP B	2025	2025	0	B!G1828
RCEP B	2026	2026	0	B!H1828
RCEP B	2027	2027	0	B!I1828
RCEP C	2022	2022	0	C!D1828
RCEP C	2023	2023	0	C!E1828
RCEP C	2024	2024	0	C!F1828
RCEP C	2025	2025	0	C!G1828
RCEP C	2026	2026	0	C!H1828
RCEP C	2027	2027	0	C!I1828
RCEP D	2022	2022	0	D!D1828
RCEP D	2023	2023	0	D!E1828
RCEP D	2024	2024	0	D!F1828
RCEP D	2025	2025	0	D!G1828
RCEP D	2026	2026	0	D!H1828
RCEP D	2027	2027	0	D!I1828
RCEP E	2022	2022	0	E!D1830
RCEP E	2023	2023	0	E!E1830
RCEP E	2024	2024	0	E!F1830
RCEP E	2025	2025	0	E!G1830
RCEP E	2026	2026	0	E!H1830
RCEP E	2027	2027	0	E!I1830
RCEP F	2022	2022	0	F!D1828
RCEP F	2023	2023	0	F!E1828
RCEP F	2024	2024	0	F!F1828

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G1828
RCEP F	2026	2026	0	F!H1828
RCEP F	2027	2027	0	F!I1828
VIFTA	2024	2024	3.3	VI!F1700
VIFTA	2025	2025	1.7	VI!G1700
VIFTA	2026	2026	0	VI!H1700
VIFTA	2027	2027	0	VI!I1700

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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1302.39 has 5 lines; 1302.39.90 is distinguished from its siblings by: Other.	1302.39.11 Powder, semi-refined; 1302.39.12 Powder, refined; 1302.39.13 Alkali treated carrageenan chips (ATCC); 1302.39.19 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 1302.39.90. 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 5% for 1302.39.90 was checked against BT2026 (cell BT2026!N1818), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.