Vietnam Tariff Intelligence

# HS 1702.90.51 detail

| | |
|---|---|
| **HS code** | 1702.90.51 |
| **Description** | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel / - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: / - - Palm sugar: / - - - Coconut sap sugar |
| **Unit** | kg |
| **Generated** | 03/11/2026 04:39:46 |
| **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/17029051/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 22.5 | 22.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2313 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2313 |
| VAT | 5/8/10 | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2313 |
| 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 |
| 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 |
| 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 |
| VKFTA | 0 | 0% | Consolidated BT2026 | 2026 | VK | 125/2022/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 |
| CPTPP | 0,9; M: 1,3 | 0.9% · M: 1.3% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/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 |
| AHKFTA | 3 | 3% | Consolidated BT2026 | 2026 | AHK | 123/2022/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 |
| VN-EAEU | * | * not eligible | Consolidated BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Not eligible (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2320 |
| ATIGA | 2022 | 2022 | 0 | AT!E2281 |
| ATIGA | 2023 | 2023 | 0 | AT!F2281 |
| ATIGA | 2024 | 2024 | 0 | AT!G2281 |
| ATIGA | 2025 | 2025 | 0 | AT!H2281 |
| ATIGA | 2026 | 2026 | 0 | AT!I2281 |
| ATIGA | 2027 | 2027 | 0 | AT!J2281 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E2319 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2319 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2319 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2319 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2319 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2319 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E2321 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F2321 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2321 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2321 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2321 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2321 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2323 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2287 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F2283 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G2283 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H2283 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I2283 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J2283 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K2283 |
| VKFTA | 2022 | 2022 | 0 | VK!E2281 |
| VKFTA | 2023 | 2023 | 0 | VK!F2281 |
| VKFTA | 2024 | 2024 | 0 | VK!G2281 |
| VKFTA | 2025 | 2025 | 0 | VK!H2281 |
| VKFTA | 2026 | 2026 | 0 | VK!I2281 |
| VKFTA | 2027 | 2027 | 0 | VK!J2281 |
| VCFTA | 2022 | 2022 | 3 | VC!D2330 |
| VCFTA | 2023 | 2023 | 1 | VC!E2330 |
| VCFTA | 2024 | 2024 | 0 | VC!F2330 |
| VCFTA | 2025 | 2025 | 0 | VC!G2330 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H2330 |
| VCFTA | 2027 | 2027 | 0 | VC!I2330 |
| VN-EAEU | 2022 | 2022 | * | EAV!D2323 |
| VN-EAEU | 2023 | 2023 | * | EAV!E2323 |
| VN-EAEU | 2024 | 2024 | * | EAV!F2323 |
| VN-EAEU | 2025 | 2025 | * | EAV!G2323 |
| VN-EAEU | 2026 | 2026 | * | EAV!H2323 |
| VN-EAEU | 2027 | 2027 | * | EAV!I2323 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D2335 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E2335 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F2335 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G2335 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H2335 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I2335 |
| EVFTA | 2022 | 2022 | 3,6 | EV-NK!D2302 |
| EVFTA | 2023 | 2023 | 3,1 | EV-NK!E2302 |
| EVFTA | 2024 | 2024 | 2,7 | EV-NK!F2302 |
| EVFTA | 2025 | 2025 | 2,2 | EV-NK!G2302 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H2302 |
| EVFTA | 2027 | 2027 | 1,3 | EV-NK!I2302 |
| UKVFTA | 2022 | 2022 | 3,6 | UKV!D2304 |
| UKVFTA | 2023 | 2023 | 3,1 | UKV!E2304 |
| UKVFTA | 2024 | 2024 | 2,7 | UKV!F2304 |
| UKVFTA | 2025 | 2025 | 2,2 | UKV!G2304 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H2304 |
| UKVFTA | 2027 | 2027 | 1,3 | UKV!I2304 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 3,1 | CPTPP!D2300 |
| CPTPP | (II) | 2022 (DERIVED) | 2,7 | CPTPP!E2300 |
| CPTPP | (III) | 2023 (DERIVED) | 2,2 | CPTPP!F2300 |
| CPTPP | (IV) | 2024 (DERIVED) | 1,8 | CPTPP!G2300 |
| CPTPP | (V) | 2025 (DERIVED) | 1,3 | CPTPP!H2300 |
| CPTPP | (VI) | 2026 (DERIVED) | 0,9 | CPTPP!I2300 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,4 | CPTPP!J2300 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D2321 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E2321 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F2321 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G2321 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H2321 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I2321 |
| RCEP B | 2022 | 2022 | 0 | B!D2321 |
| RCEP B | 2023 | 2023 | 0 | B!E2321 |
| RCEP B | 2024 | 2024 | 0 | B!F2321 |
| RCEP B | 2025 | 2025 | 0 | B!G2321 |
| RCEP B | 2026 | 2026 | 0 | B!H2321 |
| RCEP B | 2027 | 2027 | 0 | B!I2321 |
| RCEP C | 2022 | 2022 | 0 | C!D2321 |
| RCEP C | 2023 | 2023 | 0 | C!E2321 |
| RCEP C | 2024 | 2024 | 0 | C!F2321 |
| RCEP C | 2025 | 2025 | 0 | C!G2321 |
| RCEP C | 2026 | 2026 | 0 | C!H2321 |
| RCEP C | 2027 | 2027 | 0 | C!I2321 |
| RCEP D | 2022 | 2022 | 0 | D!D2321 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E2321 |
| RCEP D | 2024 | 2024 | 0 | D!F2321 |
| RCEP D | 2025 | 2025 | 0 | D!G2321 |
| RCEP D | 2026 | 2026 | 0 | D!H2321 |
| RCEP D | 2027 | 2027 | 0 | D!I2321 |
| RCEP E | 2022 | 2022 | 0 | E!D2324 |
| RCEP E | 2023 | 2023 | 0 | E!E2324 |
| RCEP E | 2024 | 2024 | 0 | E!F2324 |
| RCEP E | 2025 | 2025 | 0 | E!G2324 |
| RCEP E | 2026 | 2026 | 0 | E!H2324 |
| RCEP E | 2027 | 2027 | 0 | E!I2324 |
| RCEP F | 2022 | 2022 | 0 | F!D2321 |
| RCEP F | 2023 | 2023 | 0 | F!E2321 |
| RCEP F | 2024 | 2024 | 0 | F!F2321 |
| RCEP F | 2025 | 2025 | 0 | F!G2321 |
| RCEP F | 2026 | 2026 | 0 | F!H2321 |
| RCEP F | 2027 | 2027 | 0 | F!I2321 |
| VIFTA | 2024 | 2024 | 10 | VI!F2169 |
| VIFTA | 2025 | 2025 | 5 | VI!G2169 |
| VIFTA | 2026 | 2026 | 0 | VI!H2169 |
| VIFTA | 2027 | 2027 | 0 | VI!I2169 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "0,9; M: 1,3" has a general 0.9% and an "M:" 1.3% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | Not verified – check required |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "0,9; M: 1,3", the FTA schedule for period (VI) shows "0,9". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1702.90 has 9 lines; 1702.90.51 is distinguished from its siblings by: Coconut sap sugar. | 1702.90.11 Chemically pure maltose; 1702.90.19 Other; 1702.90.20 Artificial honey, whether or not mixed with natural honey; 1702.90.30 Flavoured or coloured sugars (excluding maltose); 1702.90.40 Caramel; 1702.90.59 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 1702.90.51 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 1702.90.51 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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 1702.90.51. 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 15% for 1702.90.51 was checked against BT2026 (cell BT2026!N2313), 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.