Vietnam Tariff Intelligence

HS 1804.00.00 detail

HS code	1804.00.00
Description	Cocoa butter, fat and oil
Unit	kg
Generated	04/11/2026 13:04:38
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/18040000/

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!K2348
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N2348
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2348
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
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-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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2356
ATIGA	2022	2022	0	AT!E2317

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2317
ATIGA	2024	2024	0	AT!G2317
ATIGA	2025	2025	0	AT!H2317
ATIGA	2026	2026	0	AT!I2317
ATIGA	2027	2027	0	AT!J2317
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2355
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2355
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2355
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2355
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2355
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2355
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2357
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2357
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2357
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2357
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2357
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2357
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2359
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2323
AIFTA	30/12/2022	2022	0	AI!F2319
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2319
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2319
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2319
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2319
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2319
VKFTA	2022	2022	0	VK!E2317

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2317
VKFTA	2024	2024	0	VK!G2317
VKFTA	2025	2025	0	VK!H2317
VKFTA	2026	2026	0	VK!I2317
VKFTA	2027	2027	0	VK!J2317
VCFTA	2022	2022	2	VC!D2366
VCFTA	2023	2023	1	VC!E2366
VCFTA	2024	2024	0	VC!F2366
VCFTA	2025	2025	0	VC!G2366
VCFTA	2026	2026	0	VC!H2366
VCFTA	2027	2027	0	VC!I2366
VN-EAEU	2022	2022	0	EAV!D2359
VN-EAEU	2023	2023	0	EAV!E2359
VN-EAEU	2024	2024	0	EAV!F2359
VN-EAEU	2025	2025	0	EAV!G2359
VN-EAEU	2026	2026	0	EAV!H2359
VN-EAEU	2027	2027	0	EAV!I2359
VNCU	2022	2022	0	VNCU!D362
VNCU	2023 - 2027		0	VNCU!E362
AHKFTA	2022	2022	0	AKH!D2371
AHKFTA	2023	2023	0	AKH!E2371
AHKFTA	2024	2024	0	AKH!F2371
AHKFTA	2025	2025	0	AKH!G2371
AHKFTA	2026	2026	0	AKH!H2371
AHKFTA	2027	2027	0	AKH!I2371
EVFTA	2022	2022	6,2	EV-NK!D2338

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	5	EV-NK!E2338
EVFTA	2024	2024	3,7	EV-NK!F2338
EVFTA	2025	2025	2,5	EV-NK!G2338
EVFTA	2026	2026	1,2	EV-NK!H2338
EVFTA	2027	2027	0	EV-NK!I2338
UKVFTA	2022	2022	6,2	UKV!D2340
UKVFTA	2023	2023	5	UKV!E2340
UKVFTA	2024	2024	3,7	UKV!F2340
UKVFTA	2025	2025	2,5	UKV!G2340
UKVFTA	2026	2026	1,2	UKV!H2340
UKVFTA	2027	2027	0	UKV!I2340
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D2336
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E2336
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F2336
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G2336
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2336
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2336
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2336
RCEP A	2022	2022	0	RCEPT-A!D2357
RCEP A	2023	2023	0	RCEPT-A!E2357
RCEP A	2024	2024	0	RCEPT-A!F2357
RCEP A	2025	2025	0	RCEPT-A!G2357
RCEP A	2026	2026	0	RCEPT-A!H2357
RCEP A	2027	2027	0	RCEPT-A!I2357
RCEP B	2022	2022	0	B!D2357
RCEP B	2023	2023	0	B!E2357

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F2357
RCEP B	2025	2025	0	B!G2357
RCEP B	2026	2026	0	B!H2357
RCEP B	2027	2027	0	B!I2357
RCEP C	2022	2022	0	C!D2357
RCEP C	2023	2023	0	C!E2357
RCEP C	2024	2024	0	C!F2357
RCEP C	2025	2025	0	C!G2357
RCEP C	2026	2026	0	C!H2357
RCEP C	2027	2027	0	C!I2357
RCEP D	2022	2022	0	D!D2357
RCEP D	2023	2023	0	D!E2357
RCEP D	2024	2024	0	D!F2357
RCEP D	2025	2025	0	D!G2357
RCEP D	2026	2026	0	D!H2357
RCEP D	2027	2027	0	D!I2357
RCEP E	2022	2022	0	E!D2360
RCEP E	2023	2023	0	E!E2360
RCEP E	2024	2024	0	E!F2360
RCEP E	2025	2025	0	E!G2360
RCEP E	2026	2026	0	E!H2360
RCEP E	2027	2027	0	E!I2360
RCEP F	2022	2022	0	F!D2357
RCEP F	2023	2023	0	F!E2357
RCEP F	2024	2024	0	F!F2357
RCEP F	2025	2025	0	F!G2357

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H2357
RCEP F	2027	2027	0	F!I2357
VIFTA	2024	2024	9	VI!F2200
VIFTA	2025	2025	8	VI!G2200
VIFTA	2026	2026	7	VI!H2200
VIFTA	2027	2027	6	VI!I2200

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 1804.00.00. 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 1804.00.00 was checked against BT2026 (cell BT2026!N2348), 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.