Vietnam Tariff Intelligence

HS 1805.00.00 detail

HS code	1805.00.00
Description	Cocoa powder, not containing added sugar or other sweetening matter
Unit	kg
Generated	04/11/2026 18:33:25
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/18050000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2349
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2349
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2349
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E2358
ATIGA	2022	2022	0	AT!E2319

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2319
ATIGA	2024	2024	0	AT!G2319
ATIGA	2025	2025	0	AT!H2319
ATIGA	2026	2026	0	AT!I2319
ATIGA	2027	2027	0	AT!J2319
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E2357
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2357
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2357
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2357
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2357
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2357
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E2359
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F2359
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2359
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2359
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2359
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2359
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2361
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2325
AIFTA	30/12/2022	2022	0	AI!F2321
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2321
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2321
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2321
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2321
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2321
VKFTA	2022	2022	0	VK!E2319

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2319
VKFTA	2024	2024	0	VK!G2319
VKFTA	2025	2025	0	VK!H2319
VKFTA	2026	2026	0	VK!I2319
VKFTA	2027	2027	0	VK!J2319
VCFTA	2022	2022	4	VC!D2368
VCFTA	2023	2023	2	VC!E2368
VCFTA	2024	2024	0	VC!F2368
VCFTA	2025	2025	0	VC!G2368
VCFTA	2026	2026	0	VC!H2368
VCFTA	2027	2027	0	VC!I2368
VN-EAEU	2022	2022	5,5	EAV!D2361
VN-EAEU	2023	2023	3,6	EAV!E2361
VN-EAEU	2024	2024	1,8	EAV!F2361
VN-EAEU	2025	2025	0	EAV!G2361
VN-EAEU	2026	2026	0	EAV!H2361
VN-EAEU	2027	2027	0	EAV!I2361
VNCU	2022	2022	0	VNCU!D363
VNCU	2023 - 2027		0	VNCU!E363
AHKFTA	2022	2022	12	AKH!D2373
AHKFTA	2023	2023	8	AKH!E2373
AHKFTA	2024	2024	8	AKH!F2373
AHKFTA	2025	2025	4	AKH!G2373
AHKFTA	2026	2026	4	AKH!H2373
AHKFTA	2027	2027	0	AKH!I2373
EVFTA	2022	2022	12,5	EV-NK!D2340

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	10	EV-NK!E2340
EVFTA	2024	2024	7,5	EV-NK!F2340
EVFTA	2025	2025	5	EV-NK!G2340
EVFTA	2026	2026	2,5	EV-NK!H2340
EVFTA	2027	2027	0	EV-NK!I2340
UKVFTA	2022	2022	12,5	UKV!D2342
UKVFTA	2023	2023	10	UKV!E2342
UKVFTA	2024	2024	7,5	UKV!F2342
UKVFTA	2025	2025	5	UKV!G2342
UKVFTA	2026	2026	2,5	UKV!H2342
UKVFTA	2027	2027	0	UKV!I2342
CPTPP	(I)	2021 (DERIVED)	8,5	CPTPP!D2338
CPTPP	(II)	2022 (DERIVED)	5,7	CPTPP!E2338
CPTPP	(III)	2023 (DERIVED)	2,8	CPTPP!F2338
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2338
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2338
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2338
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2338
RCEP A	2022	2022	18	RCEPT-A!D2359
RCEP A	2023	2023	16	RCEPT-A!E2359
RCEP A	2024	2024	14	RCEPT-A!F2359
RCEP A	2025	2025	12	RCEPT-A!G2359
RCEP A	2026	2026	10	RCEPT-A!H2359
RCEP A	2027	2027	8	RCEPT-A!I2359
RCEP B	2022	2022	18	B!D2359
RCEP B	2023	2023	16	B!E2359

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	14	B!F2359
RCEP B	2025	2025	12	B!G2359
RCEP B	2026	2026	10	B!H2359
RCEP B	2027	2027	8	B!I2359
RCEP C	2022	2022	18	C!D2359
RCEP C	2023	2023	16	C!E2359
RCEP C	2024	2024	14	C!F2359
RCEP C	2025	2025	12	C!G2359
RCEP C	2026	2026	10	C!H2359
RCEP C	2027	2027	8	C!I2359
RCEP D	2022	2022	18,2	D!D2359
RCEP D	2023	2023	16,4	D!E2359
RCEP D	2024	2024	14,5	D!F2359
RCEP D	2025	2025	12,7	D!G2359
RCEP D	2026	2026	10,9	D!H2359
RCEP D	2027	2027	9,1	D!I2359
RCEP E	2022	2022	18	E!D2362
RCEP E	2023	2023	16	E!E2362
RCEP E	2024	2024	14	E!F2362
RCEP E	2025	2025	12	E!G2362
RCEP E	2026	2026	10	E!H2362
RCEP E	2027	2027	8	E!I2362
RCEP F	2022	2022	18	F!D2359
RCEP F	2023	2023	16	F!E2359
RCEP F	2024	2024	14	F!F2359
RCEP F	2025	2025	12	F!G2359

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	10	F!H2359
RCEP F	2027	2027	8	F!I2359
VIFTA	2024	2024	16	VI!F2201
VIFTA	2025	2025	12	VI!G2201
VIFTA	2026	2026	8	VI!H2201
VIFTA	2027	2027	4	VI!I2201

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
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 1805.00.00. 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 20% for 1805.00.00 was checked against BT2026 (cell BT2026!N2349), 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
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.