Vietnam Tariff Intelligence

HS 1901.20.40 detail

HS code	1901.20.40
Description	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included / - Mixes and doughs for the preparation of bakers' wares of heading 19.05: / - - Other, containing cocoa
Unit	kg
Generated	02/11/2026 15:28:32
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/19012040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2391
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N2391
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2391
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2390
ATIGA	2022	2022	0	AT!E2351
ATIGA	2023	2023	0	AT!F2351
ATIGA	2024	2024	0	AT!G2351
ATIGA	2025	2025	0	AT!H2351
ATIGA	2026	2026	0	AT!I2351
ATIGA	2027	2027	0	AT!J2351
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2389
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2389
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2389
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2389
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2389
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2389
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2391
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2391
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2391
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2391
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2391
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2391
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2393
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2357
AIFTA	30/12/2022	2022	0	AI!F2353
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2353
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2353
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2353
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2353
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2353

VKFTA	2022	2022	0	VK!E2351
VKFTA	2023	2023	0	VK!F2351
VKFTA	2024	2024	0	VK!G2351
VKFTA	2025	2025	0	VK!H2351
VKFTA	2026	2026	0	VK!I2351
VKFTA	2027	2027	0	VK!J2351
VCFTA	2022	2022	7	VC!D2400
VCFTA	2023	2023	3	VC!E2400
VCFTA	2024	2024	0	VC!F2400
VCFTA	2025	2025	0	VC!G2400
VCFTA	2026	2026	0	VC!H2400
VCFTA	2027	2027	0	VC!I2400
VN-EAEU	2022	2022	4,1	EAV!D2393
VN-EAEU	2023	2023	2,7	EAV!E2393
VN-EAEU	2024	2024	1,4	EAV!F2393
VN-EAEU	2025	2025	0	EAV!G2393
VN-EAEU	2026	2026	0	EAV!H2393
VN-EAEU	2027	2027	0	EAV!I2393
AHKFTA	2022	2022	9	AKH!D2405
AHKFTA	2023	2023	6	AKH!E2405
AHKFTA	2024	2024	6	AKH!F2405
AHKFTA	2025	2025	3	AKH!G2405
AHKFTA	2026	2026	3	AKH!H2405
AHKFTA	2027	2027	0	AKH!I2405
EVFTA	2022	2022	9,3	EV-NK!D2376
EVFTA	2023	2023	7,5	EV-NK!E2376
EVFTA	2024	2024	5,6	EV-NK!F2376

EVFTA	2025	2025	3,7	EV-NK!G2376
EVFTA	2026	2026	1,8	EV-NK!H2376
EVFTA	2027	2027	0	EV-NK!I2376
UKVFTA	2022	2022	9,3	UKV!D2378
UKVFTA	2023	2023	7,5	UKV!E2378
UKVFTA	2024	2024	5,6	UKV!F2378
UKVFTA	2025	2025	3,7	UKV!G2378
UKVFTA	2026	2026	1,8	UKV!H2378
UKVFTA	2027	2027	0	UKV!I2378
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2372
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2372
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2372
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2372
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2372
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2372
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2372
RCEP A	2022	2022	13,5	RCEPT-A!D2395
RCEP A	2023	2023	12	RCEPT-A!E2395
RCEP A	2024	2024	10,5	RCEPT-A!F2395
RCEP A	2025	2025	9	RCEPT-A!G2395
RCEP A	2026	2026	7,5	RCEPT-A!H2395
RCEP A	2027	2027	6	RCEPT-A!I2395
RCEP B	2022	2022	13,5	B!D2395
RCEP B	2023	2023	12	B!E2395
RCEP B	2024	2024	10,5	B!F2395
RCEP B	2025	2025	9	B!G2395
RCEP B	2026	2026	7,5	B!H2395

RCEP B	2027	2027	6	B!I2395
RCEP C	2022	2022	13,5	C!D2395
RCEP C	2023	2023	12	C!E2395
RCEP C	2024	2024	10,5	C!F2395
RCEP C	2025	2025	9	C!G2395
RCEP C	2026	2026	7,5	C!H2395
RCEP C	2027	2027	6	C!I2395
RCEP D	2022	2022	13,6	D!D2395
RCEP D	2023	2023	12,3	D!E2395
RCEP D	2024	2024	10,9	D!F2395
RCEP D	2025	2025	9,5	D!G2395
RCEP D	2026	2026	8,2	D!H2395
RCEP D	2027	2027	6,8	D!I2395
RCEP E	2022	2022	13,5	E!D2398
RCEP E	2023	2023	12	E!E2398
RCEP E	2024	2024	10,5	E!F2398
RCEP E	2025	2025	9	E!G2398
RCEP E	2026	2026	7,5	E!H2398
RCEP E	2027	2027	6	E!I2398
RCEP F	2022	2022	13,5	F!D2395
RCEP F	2023	2023	12	F!E2395
RCEP F	2024	2024	10,5	F!F2395
RCEP F	2025	2025	9	F!G2395
RCEP F	2026	2026	7,5	F!H2395
RCEP F	2027	2027	6	F!I2395
VIFTA	2024	2024	10	VI!F2232
VIFTA	2025	2025	5	VI!G2232

VIFTA	2026	2026	0	VI!H2232
VIFTA	2027	2027	0	VI!I2232

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1901.20 has 4 lines; 1901.20.40 is distinguished from its siblings by: Other, containing cocoa.	1901.20.10 Of flour, groats, meal, starch or malt extract, not containing cocoa; 1901.20.20 Of flour, groats, meal, starch or malt extract, containing cocoa; 1901.20.30 Other, not containing cocoa	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 1901.20.40. 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 18% for 1901.20.40 was checked against BT2026 (cell BT2026!N2391), 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.