Vietnam Tariff Intelligence

HS 1902.20.90 detail

HS code	1902.20.90
Description	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared / - Stuffed pasta, whether or not cooked or otherwise prepared: / - - Other
Unit	kg
Generated	02/11/2026 13:32:06
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/19022090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2418
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2418
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2418
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
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
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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	4,7	4.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,7	4.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	22.9	22.9%	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
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!E2418

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2379
ATIGA	2023	2023	0	AT!F2379
ATIGA	2024	2024	0	AT!G2379
ATIGA	2025	2025	0	AT!H2379
ATIGA	2026	2026	0	AT!I2379
ATIGA	2027	2027	0	AT!J2379
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2417
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2417
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2417
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2417
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2417
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2417
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2419
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2419
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2419
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2419
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2419
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2419
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2421
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2385
AIFTA	30/12/2022	2022	0	AI!F2381
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2381
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2381
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2381
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2381
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2381

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2381
VKFTA	2023	2023	0	VK!F2381
VKFTA	2024	2024	0	VK!G2381
VKFTA	2025	2025	0	VK!H2381
VKFTA	2026	2026	0	VK!I2381
VKFTA	2027	2027	0	VK!J2381
VCFTA	2022	2022	13	VC!D2428
VCFTA	2023	2023	10	VC!E2428
VCFTA	2024	2024	8	VC!F2428
VCFTA	2025	2025	5	VC!G2428
VCFTA	2026	2026	3	VC!H2428
VCFTA	2027	2027	0	VC!I2428
VN-EAEU	2022	2022	10,4	EAV!D2421
VN-EAEU	2023	2023	6,9	EAV!E2421
VN-EAEU	2024	2024	3,5	EAV!F2421
VN-EAEU	2025	2025	0	EAV!G2421
VN-EAEU	2026	2026	0	EAV!H2421
VN-EAEU	2027	2027	0	EAV!I2421
AHKFTA	2022	2022	24	AKH!D2433
AHKFTA	2023	2023	16	AKH!E2433
AHKFTA	2024	2024	16	AKH!F2433
AHKFTA	2025	2025	8	AKH!G2433
AHKFTA	2026	2026	8	AKH!H2433
AHKFTA	2027	2027	0	AKH!I2433
EVFTA	2022	2022	23,7	EV-NK!D2404
EVFTA	2023	2023	19	EV-NK!E2404

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	14,2	EV-NK!F2404
EVFTA	2025	2025	9,5	EV-NK!G2404
EVFTA	2026	2026	4,7	EV-NK!H2404
EVFTA	2027	2027	0	EV-NK!I2404
UKVFTA	2022	2022	23,7	UKV!D2406
UKVFTA	2023	2023	19	UKV!E2406
UKVFTA	2024	2024	14,2	UKV!F2406
UKVFTA	2025	2025	9,5	UKV!G2406
UKVFTA	2026	2026	4,7	UKV!H2406
UKVFTA	2027	2027	0	UKV!I2406
CPTPP	(I)	2021 (DERIVED)	17	CPTPP!D2400
CPTPP	(II)	2022 (DERIVED)	12,7	CPTPP!E2400
CPTPP	(III)	2023 (DERIVED)	8,5	CPTPP!F2400
CPTPP	(IV)	2024 (DERIVED)	4,2	CPTPP!G2400
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2400
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2400
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2400
RCEP A	2022	2022	36	RCEPT-A!D2423
RCEP A	2023	2023	32	RCEPT-A!E2423
RCEP A	2024	2024	28	RCEPT-A!F2423
RCEP A	2025	2025	24	RCEPT-A!G2423
RCEP A	2026	2026	20	RCEPT-A!H2423
RCEP A	2027	2027	16	RCEPT-A!I2423
RCEP B	2022	2022	36	B!D2423
RCEP B	2023	2023	32	B!E2423
RCEP B	2024	2024	28	B!F2423

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	24	B!G2423
RCEP B	2026	2026	20	B!H2423
RCEP B	2027	2027	16	B!I2423
RCEP C	2022	2022	36	C!D2423
RCEP C	2023	2023	32	C!E2423
RCEP C	2024	2024	28	C!F2423
RCEP C	2025	2025	24	C!G2423
RCEP C	2026	2026	20	C!H2423
RCEP C	2027	2027	16	C!I2423
RCEP D	2022	2022	36,4	D!D2423
RCEP D	2023	2023	32,7	D!E2423
RCEP D	2024	2024	29,1	D!F2423
RCEP D	2025	2025	25,5	D!G2423
RCEP D	2026	2026	21,8	D!H2423
RCEP D	2027	2027	18,2	D!I2423
RCEP E	2022	2022	36	E!D2426
RCEP E	2023	2023	32	E!E2426
RCEP E	2024	2024	28	E!F2426
RCEP E	2025	2025	24	E!G2426
RCEP E	2026	2026	20	E!H2426
RCEP E	2027	2027	16	E!I2426
RCEP F	2022	2022	36	F!D2423
RCEP F	2023	2023	32	F!E2423
RCEP F	2024	2024	28	F!F2423
RCEP F	2025	2025	24	F!G2423
RCEP F	2026	2026	20	F!H2423

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	16	F!I2423
VIFTA	2024	2024	34.3	VI!F2259
VIFTA	2025	2025	28.6	VI!G2259
VIFTA	2026	2026	22.9	VI!H2259
VIFTA	2027	2027	17.1	VI!I2259

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1902.20 has 3 lines; 1902.20.90 is distinguished from its siblings by: Other.	1902.20.10 Stuffed with meat or meat offal; 1902.20.30 Stuffed with fish, crustaceans or molluscs	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 1902.20.90. 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 40% for 1902.20.90 was checked against BT2026 (cell BT2026!N2418), 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
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.