Vietnam Tariff Intelligence

HS 1905.90.20 detail

HS code	1905.90.20
Description	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products / - Other: / - - Other unsweetened biscuits
Unit	kg
Generated	04/11/2026 04:16:25
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/19059020/

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!K2452
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2452
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2452
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 (-MM)	0% (except MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	20	20%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2455
ATIGA	2022	2022	0	AT!E2416
ATIGA	2023	2023	0	AT!F2416
ATIGA	2024	2024	0	AT!G2416
ATIGA	2025	2025	0	AT!H2416
ATIGA	2026	2026	0	AT!I2416
ATIGA	2027	2027	0	AT!J2416
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2454
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2454
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2454

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2454
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2454
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2454
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2456
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2456
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2456
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2456
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2456
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2456
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2458
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2422
AIFTA	30/12/2022	2022	5	AI!F2418
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2418
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2418
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2418
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2418
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2418
VKFTA	2022	2022	0	VK!E2418
VKFTA	2023	2023	0	VK!F2418
VKFTA	2024	2024	0	VK!G2418
VKFTA	2025	2025	0	VK!H2418
VKFTA	2026	2026	0	VK!I2418
VKFTA	2027	2027	0	VK!J2418
VCFTA	2022	2022	13	VC!D2465
VCFTA	2023	2023	10	VC!E2465
VCFTA	2024	2024	8	VC!F2465

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2465
VCFTA	2026	2026	3	VC!H2465
VCFTA	2027	2027	0	VC!I2465
VN-EAEU	2022	2022	0	EAV!D2458
VN-EAEU	2023	2023	0	EAV!E2458
VN-EAEU	2024	2024	0	EAV!F2458
VN-EAEU	2025	2025	0	EAV!G2458
VN-EAEU	2026	2026	0	EAV!H2458
VN-EAEU	2027	2027	0	EAV!I2458
AHKFTA	2022	2022	20	AKH!D2470
AHKFTA	2023	2023	20	AKH!E2470
AHKFTA	2024	2024	20	AKH!F2470
AHKFTA	2025	2025	20	AKH!G2470
AHKFTA	2026	2026	20	AKH!H2470
AHKFTA	2027	2027	20	AKH!I2470
EVFTA	2022	2022	10	EV-NK!D2441
EVFTA	2023	2023	6,6	EV-NK!E2441
EVFTA	2024	2024	3,3	EV-NK!F2441
EVFTA	2025	2025	0	EV-NK!G2441
EVFTA	2026	2026	0	EV-NK!H2441
EVFTA	2027	2027	0	EV-NK!I2441
UKVFTA	2022	2022	10	UKV!D2443
UKVFTA	2023	2023	6,6	UKV!E2443
UKVFTA	2024	2024	3,3	UKV!F2443
UKVFTA	2025	2025	0	UKV!G2443
UKVFTA	2026	2026	0	UKV!H2443

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2443
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2437
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2437
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2437
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2437
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2437
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2437
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2437
RCEP A	2022	2022	18	RCEPT-A!D2460
RCEP A	2023	2023	16	RCEPT-A!E2460
RCEP A	2024	2024	14	RCEPT-A!F2460
RCEP A	2025	2025	12	RCEPT-A!G2460
RCEP A	2026	2026	10	RCEPT-A!H2460
RCEP A	2027	2027	8	RCEPT-A!I2460
RCEP B	2022	2022	18	B!D2460
RCEP B	2023	2023	16	B!E2460
RCEP B	2024	2024	14	B!F2460
RCEP B	2025	2025	12	B!G2460
RCEP B	2026	2026	10	B!H2460
RCEP B	2027	2027	8	B!I2460
RCEP C	2022	2022	18	C!D2460
RCEP C	2023	2023	16	C!E2460
RCEP C	2024	2024	14	C!F2460
RCEP C	2025	2025	12	C!G2460
RCEP C	2026	2026	10	C!H2460
RCEP C	2027	2027	8	C!I2460

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D2460
RCEP D	2023	2023	16,4	D!E2460
RCEP D	2024	2024	14,5	D!F2460
RCEP D	2025	2025	12,7	D!G2460
RCEP D	2026	2026	10,9	D!H2460
RCEP D	2027	2027	9,1	D!I2460
RCEP E	2022	2022	18	E!D2463
RCEP E	2023	2023	16	E!E2463
RCEP E	2024	2024	14	E!F2463
RCEP E	2025	2025	12	E!G2463
RCEP E	2026	2026	10	E!H2463
RCEP E	2027	2027	8	E!I2463
RCEP F	2022	2022	18	F!D2460
RCEP F	2023	2023	16	F!E2460
RCEP F	2024	2024	14	F!F2460
RCEP F	2025	2025	12	F!G2460
RCEP F	2026	2026	10	F!H2460
RCEP F	2027	2027	8	F!I2460
VIFTA	2024	2024	16	VI!F2293
VIFTA	2025	2025	12	VI!G2293
VIFTA	2026	2026	8	VI!H2293
VIFTA	2027	2027	4	VI!I2293

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1905.90 has 9 lines; 1905.90.20 is distinguished from its siblings by: Other unsweetened biscuits.	1905.90.10 Unsweetened teething biscuits; 1905.90.30 Cakes; 1905.90.40 Pastries; 1905.90.50 Flourless bakers' wares; 1905.90.60 Empty cachets and similar products of a kind suitable for pharmaceutical use; 1905.90.70 Communion wafers, sealing wafers, rice paper and similar products	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 1905.90.20. 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 1905.90.20 was checked against BT2026 (cell BT2026!N2452), 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.