HS 1302.11.90 detail

HS code	1302.11.90
Description	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products / - Vegetable saps and extracts: / - - Opium: / - - - Other
Unit	kg
Generated	08/11/2026 20:50:14
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/13021190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1799
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1799
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1799
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
CPTPP	0,9; M: 1,3	0.9% · M: 1.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	5	5%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E1804
ATIGA	2022	2022	*	AT!E1777
ATIGA	2023	2023	*	AT!F1777
ATIGA	2024	2024	*	AT!G1777
ATIGA	2025	2025	*	AT!H1777
ATIGA	2026	2026	*	AT!I1777
ATIGA	2027	2027	*	AT!J1777
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E1807
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F1807

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G1807
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H1807
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I1807
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J1807
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E1809
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F1809
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G1809
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H1809
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I1809
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J1809
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F1811
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H1779
AIFTA	30/12/2022	2022	*	AI!F1779
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G1779
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H1779
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I1779
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J1779
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K1779
VKFTA	2022	2022	5	VK!E1777
VKFTA	2023	2023	5	VK!F1777
VKFTA	2024	2024	5	VK!G1777
VKFTA	2025	2025	5	VK!H1777
VKFTA	2026	2026	5	VK!I1777
VKFTA	2027	2027	5	VK!J1777
VCFTA	2022	2022	*	VC!D1818
VCFTA	2023	2023	*	VC!E1818

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F1818
VCFTA	2025	2025	*	VC!G1818
VCFTA	2026	2026	*	VC!H1818
VCFTA	2027	2027	*	VC!I1818
VN-EAEU	2022	2022	*	EAV!D1817
VN-EAEU	2023	2023	*	EAV!E1817
VN-EAEU	2024	2024	*	EAV!F1817
VN-EAEU	2025	2025	*	EAV!G1817
VN-EAEU	2026	2026	*	EAV!H1817
VN-EAEU	2027	2027	*	EAV!I1817
AHKFTA	2022	2022	*	AKH!D1823
AHKFTA	2023	2023	*	AKH!E1823
AHKFTA	2024	2024	*	AKH!F1823
AHKFTA	2025	2025	*	AKH!G1823
AHKFTA	2026	2026	*	AKH!H1823
AHKFTA	2027	2027	*	AKH!I1823
EVFTA	2022	2022	3,6	EV-NK!D1780
EVFTA	2023	2023	3,1	EV-NK!E1780
EVFTA	2024	2024	2,7	EV-NK!F1780
EVFTA	2025	2025	2,2	EV-NK!G1780
EVFTA	2026	2026	1,8	EV-NK!H1780
EVFTA	2027	2027	1,3	EV-NK!I1780
UKVFTA	2022	2022	3,6	UKV!D1782
UKVFTA	2023	2023	3,1	UKV!E1782
UKVFTA	2024	2024	2,7	UKV!F1782
UKVFTA	2025	2025	2,2	UKV!G1782

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	1,8	UKV!H1782
UKVFTA	2027	2027	1,3	UKV!I1782
CPTPP	(I)	2021 (DERIVED)	3,1	CPTPP!D1780
CPTPP	(II)	2022 (DERIVED)	2,7	CPTPP!E1780
CPTPP	(III)	2023 (DERIVED)	2,2	CPTPP!F1780
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G1780
CPTPP	(V)	2025 (DERIVED)	1,3	CPTPP!H1780
CPTPP	(VI)	2026 (DERIVED)	0,9	CPTPP!I1780
CPTPP	(VII)	2027 (DERIVED)	0,4	CPTPP!J1780
RCEP A	2022	2022	*	RCEPT-A!D1809
RCEP A	2023	2023	*	RCEPT-A!E1809
RCEP A	2024	2024	*	RCEPT-A!F1809
RCEP A	2025	2025	*	RCEPT-A!G1809
RCEP A	2026	2026	*	RCEPT-A!H1809
RCEP A	2027	2027	*	RCEPT-A!I1809
RCEP B	2022	2022	*	B!D1809
RCEP B	2023	2023	*	B!E1809
RCEP B	2024	2024	*	B!F1809
RCEP B	2025	2025	*	B!G1809
RCEP B	2026	2026	*	B!H1809
RCEP B	2027	2027	*	B!I1809
RCEP C	2022	2022	*	C!D1809
RCEP C	2023	2023	*	C!E1809
RCEP C	2024	2024	*	C!F1809
RCEP C	2025	2025	*	C!G1809
RCEP C	2026	2026	*	C!H1809

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I1809
RCEP D	2022	2022	*	D!D1809
RCEP D	2023	2023	*	D!E1809
RCEP D	2024	2024	*	D!F1809
RCEP D	2025	2025	*	D!G1809
RCEP D	2026	2026	*	D!H1809
RCEP D	2027	2027	*	D!I1809
RCEP E	2022	2022	*	E!D1811
RCEP E	2023	2023	*	E!E1811
RCEP E	2024	2024	*	E!F1811
RCEP E	2025	2025	*	E!G1811
RCEP E	2026	2026	*	E!H1811
RCEP E	2027	2027	*	E!I1811
RCEP F	2022	2022	*	F!D1809
RCEP F	2023	2023	*	F!E1809
RCEP F	2024	2024	*	F!F1809
RCEP F	2025	2025	*	F!G1809
RCEP F	2026	2026	*	F!H1809
RCEP F	2027	2027	*	F!I1809
VIFTA	2024	2024	*	VI!F1681
VIFTA	2025	2025	*	VI!G1681
VIFTA	2026	2026	*	VI!H1681
VIFTA	2027	2027	*	VI!I1681

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "0,9; M: 1,3" has a general 0.9% and an "M:" 1.3% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "0,9; M: 1,3", the FTA schedule for period (VI) shows "0,9".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VKFTA 5%, VN-LAO 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 1302.11 has 2 lines; 1302.11.90 is distinguished from its siblings by: Other.	1302.11.10 Pulvis opii	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 1302.11.90. 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 5% for 1302.11.90 was checked against BT2026 (cell BT2026!N1799), 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.