Vietnam Tariff Intelligence

HS 1302.19.20 detail

HS code	1302.19.20
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: / - - Other: / - - - Extracts and tinctures of cannabis
Unit	kg
Generated	01/11/2026 22:47:09
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/13021920/

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!K1804
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1804
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1804
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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	2.9	2.9%	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!E1809

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1782
ATIGA	2023	2023	0	AT!F1782
ATIGA	2024	2024	0	AT!G1782
ATIGA	2025	2025	0	AT!H1782
ATIGA	2026	2026	0	AT!I1782
ATIGA	2027	2027	0	AT!J1782
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1812
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1812
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1812
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1812
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1812
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1812
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1814
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1814
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1814
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1814
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1814
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1814
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1816
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1784
AIFTA	30/12/2022	2022	0	AI!F1784
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1784
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1784
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1784
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1784
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1784

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1782
VKFTA	2023	2023	0	VK!F1782
VKFTA	2024	2024	0	VK!G1782
VKFTA	2025	2025	0	VK!H1782
VKFTA	2026	2026	0	VK!I1782
VKFTA	2027	2027	0	VK!J1782
VCFTA	2022	2022	0	VC!D1823
VCFTA	2023	2023	0	VC!E1823
VCFTA	2024	2024	0	VC!F1823
VCFTA	2025	2025	0	VC!G1823
VCFTA	2026	2026	0	VC!H1823
VCFTA	2027	2027	0	VC!I1823
VN-EAEU	2022	2022	0	EAV!D1822
VN-EAEU	2023	2023	0	EAV!E1822
VN-EAEU	2024	2024	0	EAV!F1822
VN-EAEU	2025	2025	0	EAV!G1822
VN-EAEU	2026	2026	0	EAV!H1822
VN-EAEU	2027	2027	0	EAV!I1822
AHKFTA	2022	2022	0	AKH!D1828
AHKFTA	2023	2023	0	AKH!E1828
AHKFTA	2024	2024	0	AKH!F1828
AHKFTA	2025	2025	0	AKH!G1828
AHKFTA	2026	2026	0	AKH!H1828
AHKFTA	2027	2027	0	AKH!I1828
EVFTA	2022	2022	1,2	EV-NK!D1785
EVFTA	2023	2023	0	EV-NK!E1785

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F1785
EVFTA	2025	2025	0	EV-NK!G1785
EVFTA	2026	2026	0	EV-NK!H1785
EVFTA	2027	2027	0	EV-NK!I1785
UKVFTA	2022	2022	1,2	UKV!D1787
UKVFTA	2023	2023	0	UKV!E1787
UKVFTA	2024	2024	0	UKV!F1787
UKVFTA	2025	2025	0	UKV!G1787
UKVFTA	2026	2026	0	UKV!H1787
UKVFTA	2027	2027	0	UKV!I1787
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1785
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1785
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1785
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1785
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1785
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1785
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1785
RCEP A	2022	2022	0	RCEPT-A!D1814
RCEP A	2023	2023	0	RCEPT-A!E1814
RCEP A	2024	2024	0	RCEPT-A!F1814
RCEP A	2025	2025	0	RCEPT-A!G1814
RCEP A	2026	2026	0	RCEPT-A!H1814
RCEP A	2027	2027	0	RCEPT-A!I1814
RCEP B	2022	2022	0	B!D1814
RCEP B	2023	2023	0	B!E1814
RCEP B	2024	2024	0	B!F1814

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1814
RCEP B	2026	2026	0	B!H1814
RCEP B	2027	2027	0	B!I1814
RCEP C	2022	2022	0	C!D1814
RCEP C	2023	2023	0	C!E1814
RCEP C	2024	2024	0	C!F1814
RCEP C	2025	2025	0	C!G1814
RCEP C	2026	2026	0	C!H1814
RCEP C	2027	2027	0	C!I1814
RCEP D	2022	2022	0	D!D1814
RCEP D	2023	2023	0	D!E1814
RCEP D	2024	2024	0	D!F1814
RCEP D	2025	2025	0	D!G1814
RCEP D	2026	2026	0	D!H1814
RCEP D	2027	2027	0	D!I1814
RCEP E	2022	2022	0	E!D1816
RCEP E	2023	2023	0	E!E1816
RCEP E	2024	2024	0	E!F1816
RCEP E	2025	2025	0	E!G1816
RCEP E	2026	2026	0	E!H1816
RCEP E	2027	2027	0	E!I1816
RCEP F	2022	2022	0	F!D1814
RCEP F	2023	2023	0	F!E1814
RCEP F	2024	2024	0	F!F1814
RCEP F	2025	2025	0	F!G1814
RCEP F	2026	2026	0	F!H1814

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1814
VIFTA	2024	2024	4.3	VI!F1686
VIFTA	2025	2025	3.6	VI!G1686
VIFTA	2026	2026	2.9	VI!H1686
VIFTA	2027	2027	2.1	VI!I1686

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 1302.19 has 4 lines; 1302.19.20 is distinguished from its siblings by: Extracts and tinctures of cannabis.	1302.19.40 Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone; 1302.19.50 Japan (or Chinese) lacquer (natural lacquer); 1302.19.90 Other	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 1302.19.20. 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 5% for 1302.19.20 was checked against BT2026 (cell BT2026!N1804), 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.