Vietnam Tariff Intelligence

HS 1806.90.90 detail

HS code	1806.90.90
Description	Chocolate and other food preparations containing cocoa / - Other: / - - Other
Unit	kg
Generated	04/11/2026 14:12:21
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/18069090/

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!K2362
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2362
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2362
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	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
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	2	2%	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!E2372
ATIGA	2022	2022	0	AT!E2333
ATIGA	2023	2023	0	AT!F2333
ATIGA	2024	2024	0	AT!G2333
ATIGA	2025	2025	0	AT!H2333
ATIGA	2026	2026	0	AT!I2333
ATIGA	2027	2027	0	AT!J2333
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2371
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2371
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2371

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2371
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2371
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2371
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2373
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2373
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2373
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2373
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2373
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2373
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2375
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2339
AIFTA	30/12/2022	2022	5	AI!F2335
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2335
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2335
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2335
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2335
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2335
VKFTA	2022	2022	0	VK!E2333
VKFTA	2023	2023	0	VK!F2333
VKFTA	2024	2024	0	VK!G2333
VKFTA	2025	2025	0	VK!H2333
VKFTA	2026	2026	0	VK!I2333
VKFTA	2027	2027	0	VK!J2333
VCFTA	2022	2022	10	VC!D2382
VCFTA	2023	2023	8	VC!E2382
VCFTA	2024	2024	6	VC!F2382

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G2382
VCFTA	2026	2026	2	VC!H2382
VCFTA	2027	2027	0	VC!I2382
VN-EAEU	2022	2022	5,5	EAV!D2375
VN-EAEU	2023	2023	3,6	EAV!E2375
VN-EAEU	2024	2024	1,8	EAV!F2375
VN-EAEU	2025	2025	0	EAV!G2375
VN-EAEU	2026	2026	0	EAV!H2375
VN-EAEU	2027	2027	0	EAV!I2375
AHKFTA	2022	2022	20	AKH!D2387
AHKFTA	2023	2023	20	AKH!E2387
AHKFTA	2024	2024	20	AKH!F2387
AHKFTA	2025	2025	20	AKH!G2387
AHKFTA	2026	2026	20	AKH!H2387
AHKFTA	2027	2027	20	AKH!I2387
EVFTA	2022	2022	10	EV-NK!D2358
EVFTA	2023	2023	6,6	EV-NK!E2358
EVFTA	2024	2024	3,3	EV-NK!F2358
EVFTA	2025	2025	0	EV-NK!G2358
EVFTA	2026	2026	0	EV-NK!H2358
EVFTA	2027	2027	0	EV-NK!I2358
UKVFTA	2022	2022	10	UKV!D2360
UKVFTA	2023	2023	6,6	UKV!E2360
UKVFTA	2024	2024	3,3	UKV!F2360
UKVFTA	2025	2025	0	UKV!G2360
UKVFTA	2026	2026	0	UKV!H2360

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2360
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D2354
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E2354
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2354
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2354
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2354
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2354
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2354
RCEP A	2022	2022	18	RCEPT-A!D2377
RCEP A	2023	2023	16	RCEPT-A!E2377
RCEP A	2024	2024	14	RCEPT-A!F2377
RCEP A	2025	2025	12	RCEPT-A!G2377
RCEP A	2026	2026	10	RCEPT-A!H2377
RCEP A	2027	2027	8	RCEPT-A!I2377
RCEP B	2022	2022	18	B!D2377
RCEP B	2023	2023	16	B!E2377
RCEP B	2024	2024	14	B!F2377
RCEP B	2025	2025	12	B!G2377
RCEP B	2026	2026	10	B!H2377
RCEP B	2027	2027	8	B!I2377
RCEP C	2022	2022	18	C!D2377
RCEP C	2023	2023	16	C!E2377
RCEP C	2024	2024	14	C!F2377
RCEP C	2025	2025	12	C!G2377
RCEP C	2026	2026	10	C!H2377
RCEP C	2027	2027	8	C!I2377

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D2377
RCEP D	2023	2023	16,4	D!E2377
RCEP D	2024	2024	14,5	D!F2377
RCEP D	2025	2025	12,7	D!G2377
RCEP D	2026	2026	10,9	D!H2377
RCEP D	2027	2027	9,1	D!I2377
RCEP E	2022	2022	18	E!D2380
RCEP E	2023	2023	16	E!E2380
RCEP E	2024	2024	14	E!F2380
RCEP E	2025	2025	12	E!G2380
RCEP E	2026	2026	10	E!H2380
RCEP E	2027	2027	8	E!I2380
RCEP F	2022	2022	18	F!D2377
RCEP F	2023	2023	16	F!E2377
RCEP F	2024	2024	14	F!F2377
RCEP F	2025	2025	12	F!G2377
RCEP F	2026	2026	10	F!H2377
RCEP F	2027	2027	8	F!I2377
VIFTA	2024	2024	16	VI!F2214
VIFTA	2025	2025	12	VI!G2214
VIFTA	2026	2026	8	VI!H2214
VIFTA	2027	2027	4	VI!I2214

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 1806.90 has 4 lines; 1806.90.90 is distinguished from its siblings by: Other.	1806.90.10 Chocolate confectionery in tablets or pastilles; 1806.90.30 Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50% by weight of cocoa calculated on a totally defatted basis; 1806.90.40 Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but not exceeding 10% by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale	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 1806.90.90. 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 20% for 1806.90.90 was checked against BT2026 (cell BT2026!N2362), 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.