Vietnam Tariff Intelligence

HS 1905.10.00 detail

HS code	1905.10.00
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 / - Crispbread
Unit	kg
Generated	10/11/2026 10:19:33
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/19051000/

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!K2438
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2438
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2438
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-PH)	0% (except PH)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VCFTA	32	32%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	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!E2441
ATIGA	2022	2022	0	AT!E2402
ATIGA	2023	2023	0	AT!F2402
ATIGA	2024	2024	0	AT!G2402
ATIGA	2025	2025	0	AT!H2402
ATIGA	2026	2026	0	AT!I2402
ATIGA	2027	2027	0	AT!J2402
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2440
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2440
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2440

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2440
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2440
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2440
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2442
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2442
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2442
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2442
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2442
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2442
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2444
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2408
AIFTA	30/12/2022	2022	0	AI!F2404
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2404
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2404
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2404
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2404
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2404
VKFTA	2022	2022	0	VK!E2404
VKFTA	2023	2023	0	VK!F2404
VKFTA	2024	2024	0	VK!G2404
VKFTA	2025	2025	0	VK!H2404
VKFTA	2026	2026	0	VK!I2404
VKFTA	2027	2027	0	VK!J2404
VCFTA	2022	2022	40	VC!D2451
VCFTA	2023	2023	40	VC!E2451
VCFTA	2024	2024	32	VC!F2451

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	32	VC!G2451
VCFTA	2026	2026	32	VC!H2451
VCFTA	2027	2027	32	VC!I2451
VN-EAEU	2022	2022	10,9	EAV!D2444
VN-EAEU	2023	2023	7,3	EAV!E2444
VN-EAEU	2024	2024	3,6	EAV!F2444
VN-EAEU	2025	2025	0	EAV!G2444
VN-EAEU	2026	2026	0	EAV!H2444
VN-EAEU	2027	2027	0	EAV!I2444
AHKFTA	2022	2022	24	AKH!D2456
AHKFTA	2023	2023	16	AKH!E2456
AHKFTA	2024	2024	16	AKH!F2456
AHKFTA	2025	2025	8	AKH!G2456
AHKFTA	2026	2026	8	AKH!H2456
AHKFTA	2027	2027	0	AKH!I2456
EVFTA	2022	2022	20	EV-NK!D2427
EVFTA	2023	2023	13,3	EV-NK!E2427
EVFTA	2024	2024	6,6	EV-NK!F2427
EVFTA	2025	2025	0	EV-NK!G2427
EVFTA	2026	2026	0	EV-NK!H2427
EVFTA	2027	2027	0	EV-NK!I2427
UKVFTA	2022	2022	20	UKV!D2429
UKVFTA	2023	2023	13,3	UKV!E2429
UKVFTA	2024	2024	6,6	UKV!F2429
UKVFTA	2025	2025	0	UKV!G2429
UKVFTA	2026	2026	0	UKV!H2429

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2429
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2423
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2423
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2423
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2423
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2423
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2423
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2423
RCEP A	2022	2022	36	RCEPT-A!D2446
RCEP A	2023	2023	32	RCEPT-A!E2446
RCEP A	2024	2024	28	RCEPT-A!F2446
RCEP A	2025	2025	24	RCEPT-A!G2446
RCEP A	2026	2026	20	RCEPT-A!H2446
RCEP A	2027	2027	16	RCEPT-A!I2446
RCEP B	2022	2022	36	B!D2446
RCEP B	2023	2023	32	B!E2446
RCEP B	2024	2024	28	B!F2446
RCEP B	2025	2025	24	B!G2446
RCEP B	2026	2026	20	B!H2446
RCEP B	2027	2027	16	B!I2446
RCEP C	2022	2022	36	C!D2446
RCEP C	2023	2023	32	C!E2446
RCEP C	2024	2024	28	C!F2446
RCEP C	2025	2025	24	C!G2446
RCEP C	2026	2026	20	C!H2446
RCEP C	2027	2027	16	C!I2446

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	36,4	D!D2446
RCEP D	2023	2023	32,7	D!E2446
RCEP D	2024	2024	29,1	D!F2446
RCEP D	2025	2025	25,5	D!G2446
RCEP D	2026	2026	21,8	D!H2446
RCEP D	2027	2027	18,2	D!I2446
RCEP E	2022	2022	36	E!D2449
RCEP E	2023	2023	32	E!E2449
RCEP E	2024	2024	28	E!F2449
RCEP E	2025	2025	24	E!G2449
RCEP E	2026	2026	20	E!H2449
RCEP E	2027	2027	16	E!I2449
RCEP F	2022	2022	36	F!D2446
RCEP F	2023	2023	32	F!E2446
RCEP F	2024	2024	28	F!F2446
RCEP F	2025	2025	24	F!G2446
RCEP F	2026	2026	20	F!H2446
RCEP F	2027	2027	16	F!I2446
VIFTA	2024	2024	40	VI!F2279
VIFTA	2025	2025	40	VI!G2279
VIFTA	2026	2026	40	VI!H2279
VIFTA	2027	2027	40	VI!I2279

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	VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 1905.10.00. 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 40% for 1905.10.00 was checked against BT2026 (cell BT2026!N2438), 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.