Vietnam Tariff Intelligence

HS 1905.32.20 detail

HS code	1905.32.20
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 / - Sweet biscuits; waffles and wafers: / - - Waffles and wafers: / - - - Wafers
Unit	kg
Generated	02/11/2026 14:16:43
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/19053220/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2446
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2446
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2446
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 (-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	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)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	17,5	17.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	19,1	19.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	35	35%	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!E2449
ATIGA	2022	2022	0	AT!E2410
ATIGA	2023	2023	0	AT!F2410
ATIGA	2024	2024	0	AT!G2410
ATIGA	2025	2025	0	AT!H2410
ATIGA	2026	2026	0	AT!I2410
ATIGA	2027	2027	0	AT!J2410
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2448
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2448
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2448
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2448

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2448
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2448
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2450
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2450
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2450
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2450
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2450
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2450
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2452
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2416
AIFTA	30/12/2022	2022	5	AI!F2412
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2412
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2412
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2412
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2412
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2412
VKFTA	2022	2022	0	VK!E2412
VKFTA	2023	2023	0	VK!F2412
VKFTA	2024	2024	0	VK!G2412
VKFTA	2025	2025	0	VK!H2412
VKFTA	2026	2026	0	VK!I2412
VKFTA	2027	2027	0	VK!J2412
VCFTA	2022	2022	13	VC!D2459
VCFTA	2023	2023	10	VC!E2459
VCFTA	2024	2024	8	VC!F2459
VCFTA	2025	2025	5	VC!G2459

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	3	VC!H2459
VCFTA	2027	2027	0	VC!I2459
VN-EAEU	2022	2022	9,5	EAV!D2452
VN-EAEU	2023	2023	6,4	EAV!E2452
VN-EAEU	2024	2024	3,2	EAV!F2452
VN-EAEU	2025	2025	0	EAV!G2452
VN-EAEU	2026	2026	0	EAV!H2452
VN-EAEU	2027	2027	0	EAV!I2452
AHKFTA	2022	2022	35	AKH!D2464
AHKFTA	2023	2023	35	AKH!E2464
AHKFTA	2024	2024	35	AKH!F2464
AHKFTA	2025	2025	35	AKH!G2464
AHKFTA	2026	2026	35	AKH!H2464
AHKFTA	2027	2027	35	AKH!I2464
EVFTA	2022	2022	17,5	EV-NK!D2435
EVFTA	2023	2023	11,6	EV-NK!E2435
EVFTA	2024	2024	5,8	EV-NK!F2435
EVFTA	2025	2025	0	EV-NK!G2435
EVFTA	2026	2026	0	EV-NK!H2435
EVFTA	2027	2027	0	EV-NK!I2435
UKVFTA	2022	2022	17,5	UKV!D2437
UKVFTA	2023	2023	11,6	UKV!E2437
UKVFTA	2024	2024	5,8	UKV!F2437
UKVFTA	2025	2025	0	UKV!G2437
UKVFTA	2026	2026	0	UKV!H2437
UKVFTA	2027	2027	0	UKV!I2437

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2431
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2431
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2431
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2431
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2431
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2431
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2431
RCEP A	2022	2022	31,5	RCEPT-A!D2454
RCEP A	2023	2023	28	RCEPT-A!E2454
RCEP A	2024	2024	24,5	RCEPT-A!F2454
RCEP A	2025	2025	21	RCEPT-A!G2454
RCEP A	2026	2026	17,5	RCEPT-A!H2454
RCEP A	2027	2027	14	RCEPT-A!I2454
RCEP B	2022	2022	31,5	B!D2454
RCEP B	2023	2023	28	B!E2454
RCEP B	2024	2024	24,5	B!F2454
RCEP B	2025	2025	21	B!G2454
RCEP B	2026	2026	17,5	B!H2454
RCEP B	2027	2027	14	B!I2454
RCEP C	2022	2022	31,5	C!D2454
RCEP C	2023	2023	28	C!E2454
RCEP C	2024	2024	24,5	C!F2454
RCEP C	2025	2025	21	C!G2454
RCEP C	2026	2026	17,5	C!H2454
RCEP C	2027	2027	14	C!I2454
RCEP D	2022	2022	31,8	D!D2454

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	28,6	D!E2454
RCEP D	2024	2024	25,5	D!F2454
RCEP D	2025	2025	22,3	D!G2454
RCEP D	2026	2026	19,1	D!H2454
RCEP D	2027	2027	15,9	D!I2454
RCEP E	2022	2022	31,5	E!D2457
RCEP E	2023	2023	28	E!E2457
RCEP E	2024	2024	24,5	E!F2457
RCEP E	2025	2025	21	E!G2457
RCEP E	2026	2026	17,5	E!H2457
RCEP E	2027	2027	14	E!I2457
RCEP F	2022	2022	31,5	F!D2454
RCEP F	2023	2023	28	F!E2454
RCEP F	2024	2024	24,5	F!F2454
RCEP F	2025	2025	21	F!G2454
RCEP F	2026	2026	17,5	F!H2454
RCEP F	2027	2027	14	F!I2454
VIFTA	2024	2024	30	VI!F2287
VIFTA	2025	2025	25	VI!G2287
VIFTA	2026	2026	20	VI!H2287
VIFTA	2027	2027	15	VI!I2287

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 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 1905.32 has 2 lines; 1905.32.20 is distinguished from its siblings by: Wafers.	1905.32.10 Waffles	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 1905.32.20. 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 35% for 1905.32.20 was checked against BT2026 (cell BT2026!N2446), 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.