Vietnam Tariff Intelligence

HS 1905.90.60 detail

HS code	1905.90.60
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 / - Other: / - - Empty cachets and similar products of a kind suitable for pharmaceutical use
Unit	kg
Generated	03/11/2026 15:46:28
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/19059060/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2456
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N2456
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2456
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	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!E2459
ATIGA	2022	2022	0	AT!E2420
ATIGA	2023	2023	0	AT!F2420
ATIGA	2024	2024	0	AT!G2420
ATIGA	2025	2025	0	AT!H2420
ATIGA	2026	2026	0	AT!I2420
ATIGA	2027	2027	0	AT!J2420
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2458
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2458
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2458
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2458

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2458
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2458
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2460
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2460
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2460
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2460
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2460
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2460
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2462
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2426
AIFTA	30/12/2022	2022	5	AI!F2422
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2422
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2422
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2422
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2422
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2422
VKFTA	2022	2022	0	VK!E2422
VKFTA	2023	2023	0	VK!F2422
VKFTA	2024	2024	0	VK!G2422
VKFTA	2025	2025	0	VK!H2422
VKFTA	2026	2026	0	VK!I2422
VKFTA	2027	2027	0	VK!J2422
VCFTA	2022	2022	2	VC!D2469
VCFTA	2023	2023	1	VC!E2469
VCFTA	2024	2024	0	VC!F2469
VCFTA	2025	2025	0	VC!G2469

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2469
VCFTA	2027	2027	0	VC!I2469
VN-EAEU	2022	2022	0	EAV!D2462
VN-EAEU	2023	2023	0	EAV!E2462
VN-EAEU	2024	2024	0	EAV!F2462
VN-EAEU	2025	2025	0	EAV!G2462
VN-EAEU	2026	2026	0	EAV!H2462
VN-EAEU	2027	2027	0	EAV!I2462
AHKFTA	2022	2022	10	AKH!D2474
AHKFTA	2023	2023	10	AKH!E2474
AHKFTA	2024	2024	10	AKH!F2474
AHKFTA	2025	2025	10	AKH!G2474
AHKFTA	2026	2026	10	AKH!H2474
AHKFTA	2027	2027	10	AKH!I2474
EVFTA	2022	2022	5	EV-NK!D2445
EVFTA	2023	2023	3,3	EV-NK!E2445
EVFTA	2024	2024	1,6	EV-NK!F2445
EVFTA	2025	2025	0	EV-NK!G2445
EVFTA	2026	2026	0	EV-NK!H2445
EVFTA	2027	2027	0	EV-NK!I2445
UKVFTA	2022	2022	5	UKV!D2447
UKVFTA	2023	2023	3,3	UKV!E2447
UKVFTA	2024	2024	1,6	UKV!F2447
UKVFTA	2025	2025	0	UKV!G2447
UKVFTA	2026	2026	0	UKV!H2447
UKVFTA	2027	2027	0	UKV!I2447

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2441
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2441
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2441
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2441
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2441
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2441
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2441
RCEP A	2022	2022	9	RCEPT-A!D2464
RCEP A	2023	2023	8	RCEPT-A!E2464
RCEP A	2024	2024	7	RCEPT-A!F2464
RCEP A	2025	2025	6	RCEPT-A!G2464
RCEP A	2026	2026	5	RCEPT-A!H2464
RCEP A	2027	2027	4	RCEPT-A!I2464
RCEP B	2022	2022	9	B!D2464
RCEP B	2023	2023	8	B!E2464
RCEP B	2024	2024	7	B!F2464
RCEP B	2025	2025	6	B!G2464
RCEP B	2026	2026	5	B!H2464
RCEP B	2027	2027	4	B!I2464
RCEP C	2022	2022	9	C!D2464
RCEP C	2023	2023	8	C!E2464
RCEP C	2024	2024	7	C!F2464
RCEP C	2025	2025	6	C!G2464
RCEP C	2026	2026	5	C!H2464
RCEP C	2027	2027	4	C!I2464
RCEP D	2022	2022	9,1	D!D2464

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E2464
RCEP D	2024	2024	7,3	D!F2464
RCEP D	2025	2025	6,4	D!G2464
RCEP D	2026	2026	5,5	D!H2464
RCEP D	2027	2027	4,5	D!I2464
RCEP E	2022	2022	9	E!D2467
RCEP E	2023	2023	8	E!E2467
RCEP E	2024	2024	7	E!F2467
RCEP E	2025	2025	6	E!G2467
RCEP E	2026	2026	5	E!H2467
RCEP E	2027	2027	4	E!I2467
RCEP F	2022	2022	9	F!D2464
RCEP F	2023	2023	8	F!E2464
RCEP F	2024	2024	7	F!F2464
RCEP F	2025	2025	6	F!G2464
RCEP F	2026	2026	5	F!H2464
RCEP F	2027	2027	4	F!I2464
VIFTA	2024	2024	6.7	VI!F2297
VIFTA	2025	2025	3.3	VI!G2297
VIFTA	2026	2026	0	VI!H2297
VIFTA	2027	2027	0	VI!I2297

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 1905.90 has 9 lines; 1905.90.60 is distinguished from its siblings by: Empty cachets and similar products of a kind suitable for pharmaceutical use.	1905.90.10 Unsweetened teething biscuits; 1905.90.20 Other unsweetened biscuits; 1905.90.30 Cakes; 1905.90.40 Pastries; 1905.90.50 Flourless bakers' wares; 1905.90.70 Communion wafers, sealing wafers, rice paper and similar products	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 1905.90.60. 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 10% for 1905.90.60 was checked against BT2026 (cell BT2026!N2456), 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.