Vietnam Tariff Intelligence

HS 1302.32.00 detail

HS code	1302.32.00
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 / - Mucilages and thickeners, whether or not modified, derived from vegetable products: / - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds
Unit	kg
Generated	11/11/2026 22:11:57
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/13023200/

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!K1811
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1811
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1811
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1816

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1789
ATIGA	2023	2023	0	AT!F1789
ATIGA	2024	2024	0	AT!G1789
ATIGA	2025	2025	0	AT!H1789
ATIGA	2026	2026	0	AT!I1789
ATIGA	2027	2027	0	AT!J1789
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1819
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1819
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1819
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1819
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1819
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1819
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1821
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1821
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1821
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1821
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1821
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1821
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1823
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1791
AIFTA	30/12/2022	2022	0	AI!F1791
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1791
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1791
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1791
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1791
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1791

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1789
VKFTA	2023	2023	0	VK!F1789
VKFTA	2024	2024	0	VK!G1789
VKFTA	2025	2025	0	VK!H1789
VKFTA	2026	2026	0	VK!I1789
VKFTA	2027	2027	0	VK!J1789
VCFTA	2022	2022	0	VC!D1830
VCFTA	2023	2023	0	VC!E1830
VCFTA	2024	2024	0	VC!F1830
VCFTA	2025	2025	0	VC!G1830
VCFTA	2026	2026	0	VC!H1830
VCFTA	2027	2027	0	VC!I1830
VN-EAEU	2022	2022	0	EAV!D1829
VN-EAEU	2023	2023	0	EAV!E1829
VN-EAEU	2024	2024	0	EAV!F1829
VN-EAEU	2025	2025	0	EAV!G1829
VN-EAEU	2026	2026	0	EAV!H1829
VN-EAEU	2027	2027	0	EAV!I1829
VNCU	2022	2022	0	VNCU!D315
VNCU	2023 - 2027		0	VNCU!E315
AHKFTA	2022	2022	0	AKH!D1835
AHKFTA	2023	2023	0	AKH!E1835
AHKFTA	2024	2024	0	AKH!F1835
AHKFTA	2025	2025	0	AKH!G1835
AHKFTA	2026	2026	0	AKH!H1835
AHKFTA	2027	2027	0	AKH!I1835

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	1,2	EV-NK!D1792
EVFTA	2023	2023	0	EV-NK!E1792
EVFTA	2024	2024	0	EV-NK!F1792
EVFTA	2025	2025	0	EV-NK!G1792
EVFTA	2026	2026	0	EV-NK!H1792
EVFTA	2027	2027	0	EV-NK!I1792
UKVFTA	2022	2022	1,2	UKV!D1794
UKVFTA	2023	2023	0	UKV!E1794
UKVFTA	2024	2024	0	UKV!F1794
UKVFTA	2025	2025	0	UKV!G1794
UKVFTA	2026	2026	0	UKV!H1794
UKVFTA	2027	2027	0	UKV!I1794
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1792
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1792
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1792
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1792
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1792
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1792
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1792
RCEP A	2022	2022	0	RCEPT-A!D1821
RCEP A	2023	2023	0	RCEPT-A!E1821
RCEP A	2024	2024	0	RCEPT-A!F1821
RCEP A	2025	2025	0	RCEPT-A!G1821
RCEP A	2026	2026	0	RCEPT-A!H1821
RCEP A	2027	2027	0	RCEPT-A!I1821
RCEP B	2022	2022	0	B!D1821

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E1821
RCEP B	2024	2024	0	B!F1821
RCEP B	2025	2025	0	B!G1821
RCEP B	2026	2026	0	B!H1821
RCEP B	2027	2027	0	B!I1821
RCEP C	2022	2022	0	C!D1821
RCEP C	2023	2023	0	C!E1821
RCEP C	2024	2024	0	C!F1821
RCEP C	2025	2025	0	C!G1821
RCEP C	2026	2026	0	C!H1821
RCEP C	2027	2027	0	C!I1821
RCEP D	2022	2022	0	D!D1821
RCEP D	2023	2023	0	D!E1821
RCEP D	2024	2024	0	D!F1821
RCEP D	2025	2025	0	D!G1821
RCEP D	2026	2026	0	D!H1821
RCEP D	2027	2027	0	D!I1821
RCEP E	2022	2022	0	E!D1823
RCEP E	2023	2023	0	E!E1823
RCEP E	2024	2024	0	E!F1823
RCEP E	2025	2025	0	E!G1823
RCEP E	2026	2026	0	E!H1823
RCEP E	2027	2027	0	E!I1823
RCEP F	2022	2022	0	F!D1821
RCEP F	2023	2023	0	F!E1821
RCEP F	2024	2024	0	F!F1821

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G1821
RCEP F	2026	2026	0	F!H1821
RCEP F	2027	2027	0	F!I1821
VIFTA	2024	2024	4,3	VI!F1693
VIFTA	2025	2025	3.6	VI!G1693
VIFTA	2026	2026	2.9	VI!H1693
VIFTA	2027	2027	2.1	VI!I1693

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 1302.32.00. 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 5% for 1302.32.00 was checked against BT2026 (cell BT2026!N1811), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.