Vietnam Tariff Intelligence

HS 1701.99.10 detail

HS code	1701.99.10
Description	Cane or beet sugar and chemically pure sucrose, in solid form / - Other: / - - Other: / - - - Refined sugar
Unit	kg
Generated	09/11/2026 07:57:02
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/17019910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60 (NHN: 127.5)	60% · out-of-quota 127.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2290
Preferential (MFN)	40 (NHN: 85)	40% · out-of-quota 85%	26/2023/NĐ-CP	2023-07-15	BT2026!N2290
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2290
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 (NHN: 50)	0% · out-of-quota 50%	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
VN-LAO	2.5 (NHN: 85)	2.5% · out-of-quota 85%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
ATIGA	5	5%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	7,2; M: 10,9	7.2% · M: 10.9%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VNCU	15	15%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E2296
ATIGA	2022	2022	5	AT!E2257
ATIGA	2023	2023	5	AT!F2257
ATIGA	2024	2024	5	AT!G2257
ATIGA	2025	2025	5	AT!H2257
ATIGA	2026	2026	5	AT!I2257
ATIGA	2027	2027	5	AT!J2257
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E2295
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F2295

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G2295
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H2295
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I2295
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J2295
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E2297
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F2297
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G2297
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H2297
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I2297
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J2297
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F2299
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0 (NHN: 50)	AANZ!H2263
AIFTA	30/12/2022	2022	*	AI!F2259
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G2259
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H2259
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I2259
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J2259
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K2259
VKFTA	2022	2022	15	VK!E2257
VKFTA	2023	2023	15	VK!F2257
VKFTA	2024	2024	15	VK!G2257
VKFTA	2025	2025	15	VK!H2257
VKFTA	2026	2026	15	VK!I2257
VKFTA	2027	2027	15	VK!J2257
VCFTA	2022	2022	*	VC!D2306
VCFTA	2023	2023	*	VC!E2306

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F2306
VCFTA	2025	2025	*	VC!G2306
VCFTA	2026	2026	*	VC!H2306
VCFTA	2027	2027	*	VC!I2306
VN-EAEU	2022	2022	*	EAV!D2299
VN-EAEU	2023	2023	*	EAV!E2299
VN-EAEU	2024	2024	*	EAV!F2299
VN-EAEU	2025	2025	*	EAV!G2299
VN-EAEU	2026	2026	*	EAV!H2299
VN-EAEU	2027	2027	*	EAV!I2299
VNCU	2022	2022	21	VNCU!D356
VNCU	2023 - 2027		15	VNCU!E356
AHKFTA	2022	2022	*	AKH!D2311
AHKFTA	2023	2023	*	AKH!E2311
AHKFTA	2024	2024	*	AKH!F2311
AHKFTA	2025	2025	*	AKH!G2311
AHKFTA	2026	2026	*	AKH!H2311
AHKFTA	2027	2027	*	AKH!I2311
EVFTA	2022	2022	10,9	EV-NK!D2278
EVFTA	2023	2023	9,5	EV-NK!E2278
EVFTA	2024	2024	8,1	EV-NK!F2278
EVFTA	2025	2025	6,8	EV-NK!G2278
EVFTA	2026	2026	5,4	EV-NK!H2278
EVFTA	2027	2027	4	EV-NK!I2278
UKVFTA	2022	2022	10,9	UKV!D2280
UKVFTA	2023	2023	9,5	UKV!E2280

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	8,1	UKV!F2280
UKVFTA	2025	2025	6,8	UKV!G2280
UKVFTA	2026	2026	5,4	UKV!H2280
UKVFTA	2027	2027	4	UKV!I2280
CPTPP	(I)	2021 (DERIVED)	25,4	CPTPP!D2276
CPTPP	(II)	2022 (DERIVED)	21,8	CPTPP!E2276
CPTPP	(III)	2023 (DERIVED)	18,1	CPTPP!F2276
CPTPP	(IV)	2024 (DERIVED)	14,5	CPTPP!G2276
CPTPP	(V)	2025 (DERIVED)	10,9	CPTPP!H2276
CPTPP	(VI)	2026 (DERIVED)	7,2	CPTPP!I2276
CPTPP	(VII)	2027 (DERIVED)	3,6	CPTPP!J2276
RCEP A	2022	2022	*	RCEPT-A!D2297
RCEP A	2023	2023	*	RCEPT-A!E2297
RCEP A	2024	2024	*	RCEPT-A!F2297
RCEP A	2025	2025	*	RCEPT-A!G2297
RCEP A	2026	2026	*	RCEPT-A!H2297
RCEP A	2027	2027	*	RCEPT-A!I2297
RCEP B	2022	2022	*	B!D2297
RCEP B	2023	2023	*	B!E2297
RCEP B	2024	2024	*	B!F2297
RCEP B	2025	2025	*	B!G2297
RCEP B	2026	2026	*	B!H2297
RCEP B	2027	2027	*	B!I2297
RCEP C	2022	2022	*	C!D2297
RCEP C	2023	2023	*	C!E2297
RCEP C	2024	2024	*	C!F2297

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G2297
RCEP C	2026	2026	*	C!H2297
RCEP C	2027	2027	*	C!I2297
RCEP D	2022	2022	*	D!D2297
RCEP D	2023	2023	*	D!E2297
RCEP D	2024	2024	*	D!F2297
RCEP D	2025	2025	*	D!G2297
RCEP D	2026	2026	*	D!H2297
RCEP D	2027	2027	*	D!I2297
RCEP E	2022	2022	*	E!D2300
RCEP E	2023	2023	*	E!E2300
RCEP E	2024	2024	*	E!F2300
RCEP E	2025	2025	*	E!G2300
RCEP E	2026	2026	*	E!H2300
RCEP E	2027	2027	*	E!I2300
RCEP F	2022	2022	*	F!D2297
RCEP F	2023	2023	*	F!E2297
RCEP F	2024	2024	*	F!F2297
RCEP F	2025	2025	*	F!G2297
RCEP F	2026	2026	*	F!H2297
RCEP F	2027	2027	*	F!I2297
VIFTA	2024	2024	40	VI!F2146
VIFTA	2025	2025	40	VI!G2146
VIFTA	2026	2026	40	VI!H2146
VIFTA	2027	2027	40	VI!I2146

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC)		12/2018/TT-BTC	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-005	YELLOW	Tariff quota (MFN)	MFN rate "40 (NHN: 85)": in-quota 40%, out-of-quota 85%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-005	YELLOW	Tariff quota (NKTT)	NKTT rate "60 (NHN: 127.5)": in-quota 60%, out-of-quota 127.5%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-005	YELLOW	Tariff quota (AANZFTA)	AANZFTA rate "0 (NHN: 50)": in-quota 0%, out-of-quota 50%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-005	YELLOW	Tariff quota (VN-LAO)	VN-LAO rate "2.5 (NHN: 85)": in-quota 2.5%, out-of-quota 85%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "7,2; M: 10,9" has a general 7.2% and an "M:" 10.9% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "7,2; M: 10,9", the FTA schedule for period (VI) shows "7,2".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 40%, ACFTA 50%: 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1701.99 has 2 lines; 1701.99.10 is distinguished from its siblings by: Refined sugar.	1701.99.90 Other	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 "5/8/10".		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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-003	YELLOW	Trade remedy exists for other origins	Anti-dumping & countervailing: Đường – applies to TH (2105/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-04 · Áp thuế chống bán phá giá và chống trợ cấp đối với Đường (TH)	2105/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
DQ-001	GREEN	MFN rate present in the source	The MFN rate 40% · out-of-quota 85% for 1701.99.10 was checked against BT2026 (cell BT2026!N2290), 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
Hạn ngạch thuế quan (12/2018/TT-BTC)
Áp thuế chống bán phá giá và chống trợ cấp đối với Đường (TH) (2105/QĐ-BCT-2025)

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.