Vietnam Tariff Intelligence

HS 1702.60.10 detail

HS code	1702.60.10
Description	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel / - Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar: / - - Fructose
Unit	kg
Generated	05/11/2026 12:11:25
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/17026010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2303
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2303
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2303
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
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
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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem

CPTPP	0,5; M: 0,8	0.5% · M: 0.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	1	1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1	1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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
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)		0	AC!E2310
ATIGA	2022	2022	0	AT!E2271
ATIGA	2023	2023	0	AT!F2271
ATIGA	2024	2024	0	AT!G2271
ATIGA	2025	2025	0	AT!H2271
ATIGA	2026	2026	0	AT!I2271
ATIGA	2027	2027	0	AT!J2271
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2309
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2309
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2309
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2309

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2309
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2309
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2311
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2311
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2311
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2311
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2311
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2311
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2313
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2277
AIFTA	30/12/2022	2022	0	AI!F2273
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2273
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2273
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2273
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2273
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2273
VKFTA	2022	2022	0	VK!E2271
VKFTA	2023	2023	0	VK!F2271
VKFTA	2024	2024	0	VK!G2271
VKFTA	2025	2025	0	VK!H2271
VKFTA	2026	2026	0	VK!I2271
VKFTA	2027	2027	0	VK!J2271
VCFTA	2022	2022	4	VC!D2320
VCFTA	2023	2023	2	VC!E2320
VCFTA	2024	2024	0	VC!F2320
VCFTA	2025	2025	0	VC!G2320

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2320
VCFTA	2027	2027	0	VC!I2320
VN-EAEU	2022	2022	*	EAV!D2313
VN-EAEU	2023	2023	*	EAV!E2313
VN-EAEU	2024	2024	*	EAV!F2313
VN-EAEU	2025	2025	*	EAV!G2313
VN-EAEU	2026	2026	*	EAV!H2313
VN-EAEU	2027	2027	*	EAV!I2313
AHKFTA	2022	2022	9	AKH!D2325
AHKFTA	2023	2023	6	AKH!E2325
AHKFTA	2024	2024	6	AKH!F2325
AHKFTA	2025	2025	3	AKH!G2325
AHKFTA	2026	2026	3	AKH!H2325
AHKFTA	2027	2027	0	AKH!I2325
EVFTA	2022	2022	2,1	EV-NK!D2292
EVFTA	2023	2023	1,9	EV-NK!E2292
EVFTA	2024	2024	1,6	EV-NK!F2292
EVFTA	2025	2025	1,3	EV-NK!G2292
EVFTA	2026	2026	1	EV-NK!H2292
EVFTA	2027	2027	0,8	EV-NK!I2292
UKVFTA	2022	2022	2,1	UKV!D2294
UKVFTA	2023	2023	1,9	UKV!E2294
UKVFTA	2024	2024	1,6	UKV!F2294
UKVFTA	2025	2025	1,3	UKV!G2294
UKVFTA	2026	2026	1	UKV!H2294
UKVFTA	2027	2027	0,8	UKV!I2294

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	1,9	CPTPP!D2290
CPTPP	(II)	2022 (DERIVED)	1,6	CPTPP!E2290
CPTPP	(III)	2023 (DERIVED)	1,3	CPTPP!F2290
CPTPP	(IV)	2024 (DERIVED)	1	CPTPP!G2290
CPTPP	(V)	2025 (DERIVED)	0,8	CPTPP!H2290
CPTPP	(VI)	2026 (DERIVED)	0,5	CPTPP!I2290
CPTPP	(VII)	2027 (DERIVED)	0,2	CPTPP!J2290
RCEP A	2022	2022	0	RCEPT-A!D2311
RCEP A	2023	2023	0	RCEPT-A!E2311
RCEP A	2024	2024	0	RCEPT-A!F2311
RCEP A	2025	2025	0	RCEPT-A!G2311
RCEP A	2026	2026	0	RCEPT-A!H2311
RCEP A	2027	2027	0	RCEPT-A!I2311
RCEP B	2022	2022	0	B!D2311
RCEP B	2023	2023	0	B!E2311
RCEP B	2024	2024	0	B!F2311
RCEP B	2025	2025	0	B!G2311
RCEP B	2026	2026	0	B!H2311
RCEP B	2027	2027	0	B!I2311
RCEP C	2022	2022	0	C!D2311
RCEP C	2023	2023	0	C!E2311
RCEP C	2024	2024	0	C!F2311
RCEP C	2025	2025	0	C!G2311
RCEP C	2026	2026	0	C!H2311
RCEP C	2027	2027	0	C!I2311
RCEP D	2022	2022	0	D!D2311

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E2311
RCEP D	2024	2024	0	D!F2311
RCEP D	2025	2025	0	D!G2311
RCEP D	2026	2026	0	D!H2311
RCEP D	2027	2027	0	D!I2311
RCEP E	2022	2022	0	E!D2314
RCEP E	2023	2023	0	E!E2314
RCEP E	2024	2024	0	E!F2314
RCEP E	2025	2025	0	E!G2314
RCEP E	2026	2026	0	E!H2314
RCEP E	2027	2027	0	E!I2314
RCEP F	2022	2022	0	F!D2311
RCEP F	2023	2023	0	F!E2311
RCEP F	2024	2024	0	F!F2311
RCEP F	2025	2025	0	F!G2311
RCEP F	2026	2026	0	F!H2311
RCEP F	2027	2027	0	F!I2311
VIFTA	2024	2024	13.5	VI!F2159
VIFTA	2025	2025	12	VI!G2159
VIFTA	2026	2026	10.5	VI!H2159
VIFTA	2027	2027	9	VI!I2159

Advisory & warnings

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

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "0,5; M: 0,8" has a general 0.5% and an "M:" 0.8% 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 "0,5; M: 0,8", the FTA schedule for period (VI) shows "0,5".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1702.60 has 2 lines; 1702.60.10 is distinguished from its siblings by: Fructose.	1702.60.20 Fructose syrup	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1702.60.10. 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 15% for 1702.60.10 was checked against BT2026 (cell BT2026!N2303), 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.