Vietnam Tariff Intelligence

HS 1702.90.30 detail

HS code	1702.90.30
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, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: / - - Flavoured or coloured sugars (excluding maltose)
Unit	kg
Generated	05/11/2026 09:09:10
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/17029030/

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!K2310
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2310
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2310
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	0,9; M: 1,3	0.9% · M: 1.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	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	15	15%	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!E2317
ATIGA	2022	2022	0	AT!E2278
ATIGA	2023	2023	0	AT!F2278
ATIGA	2024	2024	0	AT!G2278
ATIGA	2025	2025	0	AT!H2278
ATIGA	2026	2026	0	AT!I2278
ATIGA	2027	2027	0	AT!J2278
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2316
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2316
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2316
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2316

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2316
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2316
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2318
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2318
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2318
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2318
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2318
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2318
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2320
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2284
AIFTA	30/12/2022	2022	0	AI!F2280
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2280
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2280
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2280
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2280
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2280
VKFTA	2022	2022	0	VK!E2278
VKFTA	2023	2023	0	VK!F2278
VKFTA	2024	2024	0	VK!G2278
VKFTA	2025	2025	0	VK!H2278
VKFTA	2026	2026	0	VK!I2278
VKFTA	2027	2027	0	VK!J2278
VCFTA	2022	2022	3	VC!D2327
VCFTA	2023	2023	1	VC!E2327
VCFTA	2024	2024	0	VC!F2327
VCFTA	2025	2025	0	VC!G2327

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2327
VCFTA	2027	2027	0	VC!I2327
VN-EAEU	2022	2022	*	EAV!D2320
VN-EAEU	2023	2023	*	EAV!E2320
VN-EAEU	2024	2024	*	EAV!F2320
VN-EAEU	2025	2025	*	EAV!G2320
VN-EAEU	2026	2026	*	EAV!H2320
VN-EAEU	2027	2027	*	EAV!I2320
AHKFTA	2022	2022	9	AKH!D2332
AHKFTA	2023	2023	6	AKH!E2332
AHKFTA	2024	2024	6	AKH!F2332
AHKFTA	2025	2025	3	AKH!G2332
AHKFTA	2026	2026	3	AKH!H2332
AHKFTA	2027	2027	0	AKH!I2332
EVFTA	2022	2022	3,6	EV-NK!D2299
EVFTA	2023	2023	3,1	EV-NK!E2299
EVFTA	2024	2024	2,7	EV-NK!F2299
EVFTA	2025	2025	2,2	EV-NK!G2299
EVFTA	2026	2026	1,8	EV-NK!H2299
EVFTA	2027	2027	1,3	EV-NK!I2299
UKVFTA	2022	2022	3,6	UKV!D2301
UKVFTA	2023	2023	3,1	UKV!E2301
UKVFTA	2024	2024	2,7	UKV!F2301
UKVFTA	2025	2025	2,2	UKV!G2301
UKVFTA	2026	2026	1,8	UKV!H2301
UKVFTA	2027	2027	1,3	UKV!I2301

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	3,1	CPTPP!D2297
CPTPP	(II)	2022 (DERIVED)	2,7	CPTPP!E2297
CPTPP	(III)	2023 (DERIVED)	2,2	CPTPP!F2297
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G2297
CPTPP	(V)	2025 (DERIVED)	1,3	CPTPP!H2297
CPTPP	(VI)	2026 (DERIVED)	0,9	CPTPP!I2297
CPTPP	(VII)	2027 (DERIVED)	0,4	CPTPP!J2297
RCEP A	2022	2022	0	RCEPT-A!D2318
RCEP A	2023	2023	0	RCEPT-A!E2318
RCEP A	2024	2024	0	RCEPT-A!F2318
RCEP A	2025	2025	0	RCEPT-A!G2318
RCEP A	2026	2026	0	RCEPT-A!H2318
RCEP A	2027	2027	0	RCEPT-A!I2318
RCEP B	2022	2022	0	B!D2318
RCEP B	2023	2023	0	B!E2318
RCEP B	2024	2024	0	B!F2318
RCEP B	2025	2025	0	B!G2318
RCEP B	2026	2026	0	B!H2318
RCEP B	2027	2027	0	B!I2318
RCEP C	2022	2022	0	C!D2318
RCEP C	2023	2023	0	C!E2318
RCEP C	2024	2024	0	C!F2318
RCEP C	2025	2025	0	C!G2318
RCEP C	2026	2026	0	C!H2318
RCEP C	2027	2027	0	C!I2318
RCEP D	2022	2022	0	D!D2318

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E2318
RCEP D	2024	2024	0	D!F2318
RCEP D	2025	2025	0	D!G2318
RCEP D	2026	2026	0	D!H2318
RCEP D	2027	2027	0	D!I2318
RCEP E	2022	2022	0	E!D2321
RCEP E	2023	2023	0	E!E2321
RCEP E	2024	2024	0	E!F2321
RCEP E	2025	2025	0	E!G2321
RCEP E	2026	2026	0	E!H2321
RCEP E	2027	2027	0	E!I2321
RCEP F	2022	2022	0	F!D2318
RCEP F	2023	2023	0	F!E2318
RCEP F	2024	2024	0	F!F2318
RCEP F	2025	2025	0	F!G2318
RCEP F	2026	2026	0	F!H2318
RCEP F	2027	2027	0	F!I2318
VIFTA	2024	2024	15	VI!F2166
VIFTA	2025	2025	15	VI!G2166
VIFTA	2026	2026	15	VI!H2166
VIFTA	2027	2027	15	VI!I2166

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 "0,9; M: 1,3" has a general 0.9% and an "M:" 1.3% 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 "0,9; M: 1,3", the FTA schedule for period (VI) shows "0,9".		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 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 1702.90 has 9 lines; 1702.90.30 is distinguished from its siblings by: Flavoured or coloured sugars (excluding maltose).	1702.90.11 Chemically pure maltose; 1702.90.19 Other; 1702.90.20 Artificial honey, whether or not mixed with natural honey; 1702.90.40 Caramel; 1702.90.51 Coconut sap sugar; 1702.90.59 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1702.90.30. 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 1702.90.30 was checked against BT2026 (cell BT2026!N2310), 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.