Vietnam Tariff Intelligence

HS 1703.90.10 detail

HS code	1703.90.10
Description	Molasses resulting from the extraction or refining of sugar / - Other: / - - Containing added flavouring or colouring matter
Unit	kg
Generated	03/11/2026 00:50:12
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/17039010/

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!K2323
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N2323
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2323
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
CPTPP	1,8; M: 2,7	1.8% · M: 2.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	10	10%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2331
ATIGA	2022	2022	0	AT!E2292

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2292
ATIGA	2024	2024	0	AT!G2292
ATIGA	2025	2025	0	AT!H2292
ATIGA	2026	2026	0	AT!I2292
ATIGA	2027	2027	0	AT!J2292
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2330
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2330
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2330
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2330
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2330
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2330
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2332
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2332
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2332
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2332
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2332
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2332
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2334
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2298
AIFTA	30/12/2022	2022	0	AI!F2294
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2294
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2294
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2294
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2294
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2294
VKFTA	2022	2022	0	VK!E2292

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2292
VKFTA	2024	2024	0	VK!G2292
VKFTA	2025	2025	0	VK!H2292
VKFTA	2026	2026	0	VK!I2292
VKFTA	2027	2027	0	VK!J2292
VCFTA	2022	2022	2	VC!D2341
VCFTA	2023	2023	1	VC!E2341
VCFTA	2024	2024	0	VC!F2341
VCFTA	2025	2025	0	VC!G2341
VCFTA	2026	2026	0	VC!H2341
VCFTA	2027	2027	0	VC!I2341
VN-EAEU	2022	2022	2,7	EAV!D2334
VN-EAEU	2023	2023	1,8	EAV!E2334
VN-EAEU	2024	2024	0,9	EAV!F2334
VN-EAEU	2025	2025	0	EAV!G2334
VN-EAEU	2026	2026	0	EAV!H2334
VN-EAEU	2027	2027	0	EAV!I2334
AHKFTA	2022	2022	6	AKH!D2346
AHKFTA	2023	2023	4	AKH!E2346
AHKFTA	2024	2024	4	AKH!F2346
AHKFTA	2025	2025	2	AKH!G2346
AHKFTA	2026	2026	2	AKH!H2346
AHKFTA	2027	2027	0	AKH!I2346
EVFTA	2022	2022	7,2	EV-NK!D2313
EVFTA	2023	2023	6,3	EV-NK!E2313
EVFTA	2024	2024	5,4	EV-NK!F2313

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	4,5	EV-NK!G2313
EVFTA	2026	2026	3,6	EV-NK!H2313
EVFTA	2027	2027	2,7	EV-NK!I2313
UKVFTA	2022	2022	7,2	UKV!D2315
UKVFTA	2023	2023	6,3	UKV!E2315
UKVFTA	2024	2024	5,4	UKV!F2315
UKVFTA	2025	2025	4,5	UKV!G2315
UKVFTA	2026	2026	3,6	UKV!H2315
UKVFTA	2027	2027	2,7	UKV!I2315
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D2311
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E2311
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F2311
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G2311
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H2311
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I2311
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J2311
RCEP A	2022	2022	9	RCEPT-A!D2332
RCEP A	2023	2023	8	RCEPT-A!E2332
RCEP A	2024	2024	7	RCEPT-A!F2332
RCEP A	2025	2025	6	RCEPT-A!G2332
RCEP A	2026	2026	5	RCEPT-A!H2332
RCEP A	2027	2027	4	RCEPT-A!I2332
RCEP B	2022	2022	9	B!D2332
RCEP B	2023	2023	8	B!E2332
RCEP B	2024	2024	7	B!F2332
RCEP B	2025	2025	6	B!G2332

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	5	B!H2332
RCEP B	2027	2027	4	B!I2332
RCEP C	2022	2022	9	C!D2332
RCEP C	2023	2023	8	C!E2332
RCEP C	2024	2024	7	C!F2332
RCEP C	2025	2025	6	C!G2332
RCEP C	2026	2026	5	C!H2332
RCEP C	2027	2027	4	C!I2332
RCEP D	2022	2022	9,1	D!D2332
RCEP D	2023	2023	8,2	D!E2332
RCEP D	2024	2024	7,3	D!F2332
RCEP D	2025	2025	6,4	D!G2332
RCEP D	2026	2026	5,5	D!H2332
RCEP D	2027	2027	4,5	D!I2332
RCEP E	2022	2022	9	E!D2335
RCEP E	2023	2023	8	E!E2335
RCEP E	2024	2024	7	E!F2335
RCEP E	2025	2025	6	E!G2335
RCEP E	2026	2026	5	E!H2335
RCEP E	2027	2027	4	E!I2335
RCEP F	2022	2022	9	F!D2332
RCEP F	2023	2023	8	F!E2332
RCEP F	2024	2024	7	F!F2332
RCEP F	2025	2025	6	F!G2332
RCEP F	2026	2026	5	F!H2332
RCEP F	2027	2027	4	F!I2332

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	10	VI!F2179
VIFTA	2025	2025	10	VI!G2179
VIFTA	2026	2026	10	VI!H2179
VIFTA	2027	2027	10	VI!I2179

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 "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		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 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 1703.90 has 2 lines; 1703.90.10 is distinguished from its siblings by: Containing added flavouring or colouring matter.	1703.90.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1703.90.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 1703.90.10 was checked against BT2026 (cell BT2026!N2323), 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.