Vietnam Tariff Intelligence

HS 1801.00.90 detail

HS code	1801.00.90
Description	Cocoa beans, whole or broken, raw or roasted / - Other
Unit	kg
Generated	04/11/2026 08:52:59
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/18010090/

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!K2343
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N2343
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2343
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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-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
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E2348
ATIGA	2022	2022	0	AT!E2309

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2309
ATIGA	2024	2024	0	AT!G2309
ATIGA	2025	2025	0	AT!H2309
ATIGA	2026	2026	0	AT!I2309
ATIGA	2027	2027	0	AT!J2309
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2347
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2347
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2347
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2347
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2347
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2347
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2349
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2349
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2349
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2349
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2349
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2349
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2351
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2315
AIFTA	30/12/2022	2022	0	AI!F2311
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2311
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2311
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2311
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2311
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2311
VKFTA	2022	2022	0	VK!E2309

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2309
VKFTA	2024	2024	0	VK!G2309
VKFTA	2025	2025	0	VK!H2309
VKFTA	2026	2026	0	VK!I2309
VKFTA	2027	2027	0	VK!J2309
VCFTA	2022	2022	2	VC!D2358
VCFTA	2023	2023	1	VC!E2358
VCFTA	2024	2024	0	VC!F2358
VCFTA	2025	2025	0	VC!G2358
VCFTA	2026	2026	0	VC!H2358
VCFTA	2027	2027	0	VC!I2358
VN-EAEU	2022	2022	0	EAV!D2351
VN-EAEU	2023	2023	0	EAV!E2351
VN-EAEU	2024	2024	0	EAV!F2351
VN-EAEU	2025	2025	0	EAV!G2351
VN-EAEU	2026	2026	0	EAV!H2351
VN-EAEU	2027	2027	0	EAV!I2351
VNCU	2022	2022	0	VNCU!D361
VNCU	2023 - 2027		0	VNCU!E361
AHKFTA	2022	2022	0	AKH!D2363
AHKFTA	2023	2023	0	AKH!E2363
AHKFTA	2024	2024	0	AKH!F2363
AHKFTA	2025	2025	0	AKH!G2363
AHKFTA	2026	2026	0	AKH!H2363
AHKFTA	2027	2027	0	AKH!I2363
EVFTA	2022	2022	6,2	EV-NK!D2330

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	5	EV-NK!E2330
EVFTA	2024	2024	3,7	EV-NK!F2330
EVFTA	2025	2025	2,5	EV-NK!G2330
EVFTA	2026	2026	1,2	EV-NK!H2330
EVFTA	2027	2027	0	EV-NK!I2330
UKVFTA	2022	2022	6,2	UKV!D2332
UKVFTA	2023	2023	5	UKV!E2332
UKVFTA	2024	2024	3,7	UKV!F2332
UKVFTA	2025	2025	2,5	UKV!G2332
UKVFTA	2026	2026	1,2	UKV!H2332
UKVFTA	2027	2027	0	UKV!I2332
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D2328
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E2328
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F2328
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G2328
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2328
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2328
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2328
RCEP A	2022	2022	0	RCEPT-A!D2349
RCEP A	2023	2023	0	RCEPT-A!E2349
RCEP A	2024	2024	0	RCEPT-A!F2349
RCEP A	2025	2025	0	RCEPT-A!G2349
RCEP A	2026	2026	0	RCEPT-A!H2349
RCEP A	2027	2027	0	RCEPT-A!I2349
RCEP B	2022	2022	0	B!D2349
RCEP B	2023	2023	0	B!E2349

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F2349
RCEP B	2025	2025	0	B!G2349
RCEP B	2026	2026	0	B!H2349
RCEP B	2027	2027	0	B!I2349
RCEP C	2022	2022	0	C!D2349
RCEP C	2023	2023	0	C!E2349
RCEP C	2024	2024	0	C!F2349
RCEP C	2025	2025	0	C!G2349
RCEP C	2026	2026	0	C!H2349
RCEP C	2027	2027	0	C!I2349
RCEP D	2022	2022	0	D!D2349
RCEP D	2023	2023	0	D!E2349
RCEP D	2024	2024	0	D!F2349
RCEP D	2025	2025	0	D!G2349
RCEP D	2026	2026	0	D!H2349
RCEP D	2027	2027	0	D!I2349
RCEP E	2022	2022	0	E!D2352
RCEP E	2023	2023	0	E!E2352
RCEP E	2024	2024	0	E!F2352
RCEP E	2025	2025	0	E!G2352
RCEP E	2026	2026	0	E!H2352
RCEP E	2027	2027	0	E!I2352
RCEP F	2022	2022	0	F!D2349
RCEP F	2023	2023	0	F!E2349
RCEP F	2024	2024	0	F!F2349
RCEP F	2025	2025	0	F!G2349

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H2349
RCEP F	2027	2027	0	F!I2349
VIFTA	2024	2024	9	VI!F2195
VIFTA	2025	2025	8	VI!G2195
VIFTA	2026	2026	7	VI!H2195
VIFTA	2027	2027	6	VI!I2195

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)*		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1801.00 has 2 lines; 1801.00.90 is distinguished from its siblings by: Other.	1801.00.10 Fermented	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1801.00.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1801.00.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 1801.00.90. 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 10% for 1801.00.90 was checked against BT2026 (cell BT2026!N2343), 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
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)*

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.