Vietnam Tariff Intelligence

HS 1803.20.00 detail

HS code	1803.20.00
Description	Cocoa paste, whether or not defatted / - Wholly or partly defatted
Unit	kg
Generated	10/11/2026 15:29:28
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/18032000/

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!K2347
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N2347
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2347
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
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
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!E2354
ATIGA	2022	2022	0	AT!E2315

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2315
ATIGA	2024	2024	0	AT!G2315
ATIGA	2025	2025	0	AT!H2315
ATIGA	2026	2026	0	AT!I2315
ATIGA	2027	2027	0	AT!J2315
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2353
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2353
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2353
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2353
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2353
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2353
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2355
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2355
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2355
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2355
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2355
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2355
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2357
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2321
AIFTA	30/12/2022	2022	0	AI!F2317
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2317
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2317
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2317
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2317
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2317
VKFTA	2022	2022	0	VK!E2315

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2315
VKFTA	2024	2024	0	VK!G2315
VKFTA	2025	2025	0	VK!H2315
VKFTA	2026	2026	0	VK!I2315
VKFTA	2027	2027	0	VK!J2315
VCFTA	2022	2022	2	VC!D2364
VCFTA	2023	2023	1	VC!E2364
VCFTA	2024	2024	0	VC!F2364
VCFTA	2025	2025	0	VC!G2364
VCFTA	2026	2026	0	VC!H2364
VCFTA	2027	2027	0	VC!I2364
VN-EAEU	2022	2022	0	EAV!D2357
VN-EAEU	2023	2023	0	EAV!E2357
VN-EAEU	2024	2024	0	EAV!F2357
VN-EAEU	2025	2025	0	EAV!G2357
VN-EAEU	2026	2026	0	EAV!H2357
VN-EAEU	2027	2027	0	EAV!I2357
AHKFTA	2022	2022	0	AKH!D2369
AHKFTA	2023	2023	0	AKH!E2369
AHKFTA	2024	2024	0	AKH!F2369
AHKFTA	2025	2025	0	AKH!G2369
AHKFTA	2026	2026	0	AKH!H2369
AHKFTA	2027	2027	0	AKH!I2369
EVFTA	2022	2022	6,2	EV-NK!D2336
EVFTA	2023	2023	5	EV-NK!E2336
EVFTA	2024	2024	3,7	EV-NK!F2336

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	2,5	EV-NK!G2336
EVFTA	2026	2026	1,2	EV-NK!H2336
EVFTA	2027	2027	0	EV-NK!I2336
UKVFTA	2022	2022	6,2	UKV!D2338
UKVFTA	2023	2023	5	UKV!E2338
UKVFTA	2024	2024	3,7	UKV!F2338
UKVFTA	2025	2025	2,5	UKV!G2338
UKVFTA	2026	2026	1,2	UKV!H2338
UKVFTA	2027	2027	0	UKV!I2338
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D2334
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E2334
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F2334
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G2334
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2334
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2334
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2334
RCEP A	2022	2022	0	RCEPT-A!D2355
RCEP A	2023	2023	0	RCEPT-A!E2355
RCEP A	2024	2024	0	RCEPT-A!F2355
RCEP A	2025	2025	0	RCEPT-A!G2355
RCEP A	2026	2026	0	RCEPT-A!H2355
RCEP A	2027	2027	0	RCEPT-A!I2355
RCEP B	2022	2022	0	B!D2355
RCEP B	2023	2023	0	B!E2355
RCEP B	2024	2024	0	B!F2355
RCEP B	2025	2025	0	B!G2355

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H2355
RCEP B	2027	2027	0	B!I2355
RCEP C	2022	2022	0	C!D2355
RCEP C	2023	2023	0	C!E2355
RCEP C	2024	2024	0	C!F2355
RCEP C	2025	2025	0	C!G2355
RCEP C	2026	2026	0	C!H2355
RCEP C	2027	2027	0	C!I2355
RCEP D	2022	2022	0	D!D2355
RCEP D	2023	2023	0	D!E2355
RCEP D	2024	2024	0	D!F2355
RCEP D	2025	2025	0	D!G2355
RCEP D	2026	2026	0	D!H2355
RCEP D	2027	2027	0	D!I2355
RCEP E	2022	2022	0	E!D2358
RCEP E	2023	2023	0	E!E2358
RCEP E	2024	2024	0	E!F2358
RCEP E	2025	2025	0	E!G2358
RCEP E	2026	2026	0	E!H2358
RCEP E	2027	2027	0	E!I2358
RCEP F	2022	2022	0	F!D2355
RCEP F	2023	2023	0	F!E2355
RCEP F	2024	2024	0	F!F2355
RCEP F	2025	2025	0	F!G2355
RCEP F	2026	2026	0	F!H2355
RCEP F	2027	2027	0	F!I2355

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	9	VI!F2199
VIFTA	2025	2025	8	VI!G2199
VIFTA	2026	2026	7	VI!H2199
VIFTA	2027	2027	6	VI!I2199

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 "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 1803.20.00. 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 1803.20.00 was checked against BT2026 (cell BT2026!N2347), 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.