Vietnam Tariff Intelligence

HS 1806.10.00 detail

HS code	1806.10.00
Description	Chocolate and other food preparations containing cocoa / - Cocoa powder, containing added sugar or other sweetening matter
Unit	kg
Generated	10/11/2026 18:38:11
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/18061000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2351
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2351
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2351
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E2361
ATIGA	2022	2022	0	AT!E2322

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2322
ATIGA	2024	2024	0	AT!G2322
ATIGA	2025	2025	0	AT!H2322
ATIGA	2026	2026	0	AT!I2322
ATIGA	2027	2027	0	AT!J2322
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E2360
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2360
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2360
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2360
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2360
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2360
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E2362
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F2362
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2362
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2362
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2362
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2362
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2364
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2328
AIFTA	30/12/2022	2022	0	AI!F2324
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2324
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2324
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2324
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2324
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2324
VKFTA	2022	2022	0	VK!E2322

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2322
VKFTA	2024	2024	0	VK!G2322
VKFTA	2025	2025	0	VK!H2322
VKFTA	2026	2026	0	VK!I2322
VKFTA	2027	2027	0	VK!J2322
VCFTA	2022	2022	3	VC!D2371
VCFTA	2023	2023	2	VC!E2371
VCFTA	2024	2024	0	VC!F2371
VCFTA	2025	2025	0	VC!G2371
VCFTA	2026	2026	0	VC!H2371
VCFTA	2027	2027	0	VC!I2371
VN-EAEU	2022	2022	5,5	EAV!D2364
VN-EAEU	2023	2023	3,6	EAV!E2364
VN-EAEU	2024	2024	1,8	EAV!F2364
VN-EAEU	2025	2025	0	EAV!G2364
VN-EAEU	2026	2026	0	EAV!H2364
VN-EAEU	2027	2027	0	EAV!I2364
AHKFTA	2022	2022	12	AKH!D2376
AHKFTA	2023	2023	8	AKH!E2376
AHKFTA	2024	2024	8	AKH!F2376
AHKFTA	2025	2025	4	AKH!G2376
AHKFTA	2026	2026	4	AKH!H2376
AHKFTA	2027	2027	0	AKH!I2376
EVFTA	2022	2022	12,5	EV-NK!D2343
EVFTA	2023	2023	10	EV-NK!E2343
EVFTA	2024	2024	7,5	EV-NK!F2343

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	5	EV-NK!G2343
EVFTA	2026	2026	2,5	EV-NK!H2343
EVFTA	2027	2027	0	EV-NK!I2343
UKVFTA	2022	2022	12,5	UKV!D2345
UKVFTA	2023	2023	10	UKV!E2345
UKVFTA	2024	2024	7,5	UKV!F2345
UKVFTA	2025	2025	5	UKV!G2345
UKVFTA	2026	2026	2,5	UKV!H2345
UKVFTA	2027	2027	0	UKV!I2345
CPTPP	(I)	2021 (DERIVED)	8,5	CPTPP!D2341
CPTPP	(II)	2022 (DERIVED)	5,7	CPTPP!E2341
CPTPP	(III)	2023 (DERIVED)	2,8	CPTPP!F2341
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2341
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2341
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2341
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2341
RCEP A	2022	2022	18	RCEPT-A!D2362
RCEP A	2023	2023	16	RCEPT-A!E2362
RCEP A	2024	2024	14	RCEPT-A!F2362
RCEP A	2025	2025	12	RCEPT-A!G2362
RCEP A	2026	2026	10	RCEPT-A!H2362
RCEP A	2027	2027	8	RCEPT-A!I2362
RCEP B	2022	2022	18	B!D2362
RCEP B	2023	2023	16	B!E2362
RCEP B	2024	2024	14	B!F2362
RCEP B	2025	2025	12	B!G2362

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H2362
RCEP B	2027	2027	8	B!I2362
RCEP C	2022	2022	18	C!D2362
RCEP C	2023	2023	16	C!E2362
RCEP C	2024	2024	14	C!F2362
RCEP C	2025	2025	12	C!G2362
RCEP C	2026	2026	10	C!H2362
RCEP C	2027	2027	8	C!I2362
RCEP D	2022	2022	18,2	D!D2362
RCEP D	2023	2023	16,4	D!E2362
RCEP D	2024	2024	14,5	D!F2362
RCEP D	2025	2025	12,7	D!G2362
RCEP D	2026	2026	10,9	D!H2362
RCEP D	2027	2027	9,1	D!I2362
RCEP E	2022	2022	18	E!D2365
RCEP E	2023	2023	16	E!E2365
RCEP E	2024	2024	14	E!F2365
RCEP E	2025	2025	12	E!G2365
RCEP E	2026	2026	10	E!H2365
RCEP E	2027	2027	8	E!I2365
RCEP F	2022	2022	18	F!D2362
RCEP F	2023	2023	16	F!E2362
RCEP F	2024	2024	14	F!F2362
RCEP F	2025	2025	12	F!G2362
RCEP F	2026	2026	10	F!H2362
RCEP F	2027	2027	8	F!I2362

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17,1	VI!F2203
VIFTA	2025	2025	14.3	VI!G2203
VIFTA	2026	2026	11.4	VI!H2203
VIFTA	2027	2027	8.6	VI!I2203

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 1806.10.00. 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 20% for 1806.10.00 was checked against BT2026 (cell BT2026!N2351), 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.