Vietnam Tariff Intelligence

HS 1806.20.10 detail

HS code	1806.20.10
Description	Chocolate and other food preparations containing cocoa / - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: / - - Chocolate confectionery in blocks, slabs or bars
Unit	kg
Generated	04/11/2026 14:18:55
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/18062010/

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!K2353
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2353
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2353
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 (-MM)	0% (except MM)	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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/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	8	8%	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!E2363
ATIGA	2022	2022	0	AT!E2324
ATIGA	2023	2023	0	AT!F2324
ATIGA	2024	2024	0	AT!G2324
ATIGA	2025	2025	0	AT!H2324
ATIGA	2026	2026	0	AT!I2324
ATIGA	2027	2027	0	AT!J2324
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E2362
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2362
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2362
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2362

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2362
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2362
VJEPA	30/12/2022 - 31/3/2023	2022	2,5	VJ!E2364
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F2364
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2364
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2364
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2364
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2364
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2366
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2330
AIFTA	30/12/2022	2022	0	AI!F2326
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2326
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2326
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2326
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2326
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2326
VKFTA	2022	2022	0	VK!E2324
VKFTA	2023	2023	0	VK!F2324
VKFTA	2024	2024	0	VK!G2324
VKFTA	2025	2025	0	VK!H2324
VKFTA	2026	2026	0	VK!I2324
VKFTA	2027	2027	0	VK!J2324
VCFTA	2022	2022	6	VC!D2373
VCFTA	2023	2023	5	VC!E2373
VCFTA	2024	2024	4	VC!F2373
VCFTA	2025	2025	3	VC!G2373

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	1	VC!H2373
VCFTA	2027	2027	0	VC!I2373
VN-EAEU	2022	2022	5,5	EAV!D2366
VN-EAEU	2023	2023	3,6	EAV!E2366
VN-EAEU	2024	2024	1,8	EAV!F2366
VN-EAEU	2025	2025	0	EAV!G2366
VN-EAEU	2026	2026	0	EAV!H2366
VN-EAEU	2027	2027	0	EAV!I2366
AHKFTA	2022	2022	12	AKH!D2378
AHKFTA	2023	2023	8	AKH!E2378
AHKFTA	2024	2024	8	AKH!F2378
AHKFTA	2025	2025	4	AKH!G2378
AHKFTA	2026	2026	4	AKH!H2378
AHKFTA	2027	2027	0	AKH!I2378
EVFTA	2022	2022	12,5	EV-NK!D2345
EVFTA	2023	2023	10	EV-NK!E2345
EVFTA	2024	2024	7,5	EV-NK!F2345
EVFTA	2025	2025	5	EV-NK!G2345
EVFTA	2026	2026	2,5	EV-NK!H2345
EVFTA	2027	2027	0	EV-NK!I2345
UKVFTA	2022	2022	12,5	UKV!D2347
UKVFTA	2023	2023	10	UKV!E2347
UKVFTA	2024	2024	7,5	UKV!F2347
UKVFTA	2025	2025	5	UKV!G2347
UKVFTA	2026	2026	2,5	UKV!H2347
UKVFTA	2027	2027	0	UKV!I2347

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	8,5	CPTPP!D2343
CPTPP	(II)	2022 (DERIVED)	5,7	CPTPP!E2343
CPTPP	(III)	2023 (DERIVED)	2,8	CPTPP!F2343
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2343
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2343
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2343
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2343
RCEP A	2022	2022	18	RCEPT-A!D2364
RCEP A	2023	2023	16	RCEPT-A!E2364
RCEP A	2024	2024	14	RCEPT-A!F2364
RCEP A	2025	2025	12	RCEPT-A!G2364
RCEP A	2026	2026	10	RCEPT-A!H2364
RCEP A	2027	2027	8	RCEPT-A!I2364
RCEP B	2022	2022	18	B!D2364
RCEP B	2023	2023	16	B!E2364
RCEP B	2024	2024	14	B!F2364
RCEP B	2025	2025	12	B!G2364
RCEP B	2026	2026	10	B!H2364
RCEP B	2027	2027	8	B!I2364
RCEP C	2022	2022	18	C!D2364
RCEP C	2023	2023	16	C!E2364
RCEP C	2024	2024	14	C!F2364
RCEP C	2025	2025	12	C!G2364
RCEP C	2026	2026	10	C!H2364
RCEP C	2027	2027	8	C!I2364
RCEP D	2022	2022	18,2	D!D2364

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E2364
RCEP D	2024	2024	14,5	D!F2364
RCEP D	2025	2025	12,7	D!G2364
RCEP D	2026	2026	10,9	D!H2364
RCEP D	2027	2027	9,1	D!I2364
RCEP E	2022	2022	18	E!D2367
RCEP E	2023	2023	16	E!E2367
RCEP E	2024	2024	14	E!F2367
RCEP E	2025	2025	12	E!G2367
RCEP E	2026	2026	10	E!H2367
RCEP E	2027	2027	8	E!I2367
RCEP F	2022	2022	18	F!D2364
RCEP F	2023	2023	16	F!E2364
RCEP F	2024	2024	14	F!F2364
RCEP F	2025	2025	12	F!G2364
RCEP F	2026	2026	10	F!H2364
RCEP F	2027	2027	8	F!I2364
VIFTA	2024	2024	16	VI!F2205
VIFTA	2025	2025	12	VI!G2205
VIFTA	2026	2026	8	VI!H2205
VIFTA	2027	2027	4	VI!I2205

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1806.20 has 2 lines; 1806.20.10 is distinguished from its siblings by: Chocolate confectionery in blocks, slabs or bars.	1806.20.90 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 "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 1806.20.10. 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 1806.20.10 was checked against BT2026 (cell BT2026!N2353), 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.