Vietnam Tariff Intelligence

HS 1806.32.00 detail

HS code	1806.32.00
Description	Chocolate and other food preparations containing cocoa / - Other, in blocks, slabs or bars: / - - Not filled
Unit	kg
Generated	09/11/2026 10:14:25
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/18063200/

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!K2357
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2357
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2357
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MM)	0% (except MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	0/3,7	0 / 3,7 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
RCEP (Annex A)	10/15	10 / 15 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	10/15	10 / 15 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex C)	10/15	10 / 15 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	10,9/16,4	10,9 / 16,4 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	10/15	10 / 15 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex F)	10/15	10 / 15 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
UKVFTA	0/3,7	0 / 3,7 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
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!E2367
ATIGA	2022	2022	0	AT!E2328
ATIGA	2023	2023	0	AT!F2328
ATIGA	2024	2024	0	AT!G2328
ATIGA	2025	2025	0	AT!H2328
ATIGA	2026	2026	0	AT!I2328
ATIGA	2027	2027	0	AT!J2328
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2366
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2366
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2366

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2366
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2366
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2366
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2368
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2368
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2368
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2368
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2368
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2368
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2370
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2334
AIFTA	30/12/2022	2022	5	AI!F2330
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2330
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2330
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2330
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2330
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2330
VKFTA	2022	2022	0	VK!E2328
VKFTA	2023	2023	0	VK!F2328
VKFTA	2024	2024	0	VK!G2328
VKFTA	2025	2025	0	VK!H2328
VKFTA	2026	2026	0	VK!I2328
VKFTA	2027	2027	0	VK!J2328
VCFTA	2022	2022	10	VC!D2377
VCFTA	2023	2023	8	VC!E2377
VCFTA	2024	2024	6	VC!F2377

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G2377
VCFTA	2026	2026	2	VC!H2377
VCFTA	2027	2027	0	VC!I2377
VN-EAEU	2022	2022	5,5	EAV!D2370
VN-EAEU	2023	2023	3,6	EAV!E2370
VN-EAEU	2024	2024	1,8	EAV!F2370
VN-EAEU	2025	2025	0	EAV!G2370
VN-EAEU	2026	2026	0	EAV!H2370
VN-EAEU	2027	2027	0	EAV!I2370
AHKFTA	2022	2022	20	AKH!D2382
AHKFTA	2023	2023	20	AKH!E2382
AHKFTA	2024	2024	20	AKH!F2382
AHKFTA	2025	2025	20	AKH!G2382
AHKFTA	2026	2026	20	AKH!H2382
AHKFTA	2027	2027	20	AKH!I2382
EVFTA	2022	2022		EV-NK!2351
EVFTA	2023	2023		EV-NK!2351
EVFTA	2024	2024		EV-NK!2351
EVFTA	2025	2025		EV-NK!2351
EVFTA	2026	2026		EV-NK!2351
EVFTA	2027	2027		EV-NK!2351
UKVFTA	2022	2022		UKV!2353
UKVFTA	2023	2023		UKV!2353
UKVFTA	2024	2024		UKV!2353
UKVFTA	2025	2025		UKV!2353
UKVFTA	2026	2026		UKV!2353

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027		UKV!2353
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D2349
CPTPP	(II)	2022 (DERIVED)	3,3	CPTPP!E2349
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2349
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2349
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2349
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2349
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2349
RCEP A	2022	2022		RCEPT-A!2370
RCEP A	2023	2023		RCEPT-A!2370
RCEP A	2024	2024		RCEPT-A!2370
RCEP A	2025	2025		RCEPT-A!2370
RCEP A	2026	2026		RCEPT-A!2370
RCEP A	2027	2027		RCEPT-A!2370
RCEP B	2022	2022		B!2370
RCEP B	2023	2023		B!2370
RCEP B	2024	2024		B!2370
RCEP B	2025	2025		B!2370
RCEP B	2026	2026		B!2370
RCEP B	2027	2027		B!2370
RCEP C	2022	2022		C!2370
RCEP C	2023	2023		C!2370
RCEP C	2024	2024		C!2370
RCEP C	2025	2025		C!2370
RCEP C	2026	2026		C!2370
RCEP C	2027	2027		C!2370

FTA	Period	Year	Source value	Source
RCEP D	2022	2022		D!2370
RCEP D	2023	2023		D!2370
RCEP D	2024	2024		D!2370
RCEP D	2025	2025		D!2370
RCEP D	2026	2026		D!2370
RCEP D	2027	2027		D!2370
RCEP E	2022	2022		E!2373
RCEP E	2023	2023		E!2373
RCEP E	2024	2024		E!2373
RCEP E	2025	2025		E!2373
RCEP E	2026	2026		E!2373
RCEP E	2027	2027		E!2373
RCEP F	2022	2022		F!2370
RCEP F	2023	2023		F!2370
RCEP F	2024	2024		F!2370
RCEP F	2025	2025		F!2370
RCEP F	2026	2026		F!2370
RCEP F	2027	2027		F!2370
VIFTA	2024	2024	16	VI!F2209
VIFTA	2025	2025	12	VI!G2209
VIFTA	2026	2026	8	VI!H2209
VIFTA	2027	2027	4	VI!I2209

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 1806.32.00. 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 1806.32.00 was checked against BT2026 (cell BT2026!N2357), 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.