Vietnam Tariff Intelligence

HS 1902.19.40 detail

HS code	1902.19.40
Description	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared / - Uncooked pasta, not stuffed or otherwise prepared: / - - Other: / - - - Other noodles
Unit	kg
Generated	05/11/2026 17:12:09
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/19021940/

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!K2413
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2413
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2413
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 (-KH, MM)	0% (except KH, 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(-KH, MY, PH,)	0% (-KH, MY, PH,)	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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!E2413
ATIGA	2022	2022	0	AT!E2374
ATIGA	2023	2023	0	AT!F2374
ATIGA	2024	2024	0	AT!G2374
ATIGA	2025	2025	0	AT!H2374
ATIGA	2026	2026	0	AT!I2374
ATIGA	2027	2027	0	AT!J2374
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2412
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2412
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2412

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2412
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2412
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2412
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2414
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2414
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2414
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2414
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2414
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2414
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2416
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2380
AIFTA	30/12/2022	2022	5	AI!F2376
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2376
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2376
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2376
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2376
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2376
VKFTA	2022	2022	0	VK!E2376
VKFTA	2023	2023	0	VK!F2376
VKFTA	2024	2024	0	VK!G2376
VKFTA	2025	2025	0	VK!H2376
VKFTA	2026	2026	0	VK!I2376
VKFTA	2027	2027	0	VK!J2376
VCFTA	2022	2022	7	VC!D2423
VCFTA	2023	2023	3	VC!E2423
VCFTA	2024	2024	0	VC!F2423

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2423
VCFTA	2026	2026	0	VC!H2423
VCFTA	2027	2027	0	VC!I2423
VN-EAEU	2022	2022	0	EAV!D2416
VN-EAEU	2023	2023	0	EAV!E2416
VN-EAEU	2024	2024	0	EAV!F2416
VN-EAEU	2025	2025	0	EAV!G2416
VN-EAEU	2026	2026	0	EAV!H2416
VN-EAEU	2027	2027	0	EAV!I2416
AHKFTA	2022	2022	20	AKH!D2428
AHKFTA	2023	2023	20	AKH!E2428
AHKFTA	2024	2024	20	AKH!F2428
AHKFTA	2025	2025	20	AKH!G2428
AHKFTA	2026	2026	20	AKH!H2428
AHKFTA	2027	2027	20	AKH!I2428
EVFTA	2022	2022	12,5	EV-NK!D2399
EVFTA	2023	2023	10	EV-NK!E2399
EVFTA	2024	2024	7,5	EV-NK!F2399
EVFTA	2025	2025	5	EV-NK!G2399
EVFTA	2026	2026	2,5	EV-NK!H2399
EVFTA	2027	2027	0	EV-NK!I2399
UKVFTA	2022	2022	12,5	UKV!D2401
UKVFTA	2023	2023	10	UKV!E2401
UKVFTA	2024	2024	7,5	UKV!F2401
UKVFTA	2025	2025	5	UKV!G2401
UKVFTA	2026	2026	2,5	UKV!H2401

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2401
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D2395
CPTPP	(II)	2022 (DERIVED)	3,3	CPTPP!E2395
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2395
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2395
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2395
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2395
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2395
RCEP A	2022	2022	18	RCEPT-A!D2418
RCEP A	2023	2023	16	RCEPT-A!E2418
RCEP A	2024	2024	14	RCEPT-A!F2418
RCEP A	2025	2025	12	RCEPT-A!G2418
RCEP A	2026	2026	10	RCEPT-A!H2418
RCEP A	2027	2027	8	RCEPT-A!I2418
RCEP B	2022	2022	18	B!D2418
RCEP B	2023	2023	16	B!E2418
RCEP B	2024	2024	14	B!F2418
RCEP B	2025	2025	12	B!G2418
RCEP B	2026	2026	10	B!H2418
RCEP B	2027	2027	8	B!I2418
RCEP C	2022	2022	18	C!D2418
RCEP C	2023	2023	16	C!E2418
RCEP C	2024	2024	14	C!F2418
RCEP C	2025	2025	12	C!G2418
RCEP C	2026	2026	10	C!H2418
RCEP C	2027	2027	8	C!I2418

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D2418
RCEP D	2023	2023	16,4	D!E2418
RCEP D	2024	2024	14,5	D!F2418
RCEP D	2025	2025	12,7	D!G2418
RCEP D	2026	2026	10,9	D!H2418
RCEP D	2027	2027	9,1	D!I2418
RCEP E	2022	2022	18	E!D2421
RCEP E	2023	2023	16	E!E2421
RCEP E	2024	2024	14	E!F2421
RCEP E	2025	2025	12	E!G2421
RCEP E	2026	2026	10	E!H2421
RCEP E	2027	2027	8	E!I2421
RCEP F	2022	2022	18	F!D2418
RCEP F	2023	2023	16	F!E2418
RCEP F	2024	2024	14	F!F2418
RCEP F	2025	2025	12	F!G2418
RCEP F	2026	2026	10	F!H2418
RCEP F	2027	2027	8	F!I2418
VIFTA	2024	2024	20	VI!F2254
VIFTA	2025	2025	20	VI!G2254
VIFTA	2026	2026	20	VI!H2254
VIFTA	2027	2027	20	VI!I2254

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-008	YELLOW	AKFTA rate carries a condition/time note	The rate cell "0(-KH, MY, PH,)" carries the note: -KH, MY, PH,.		119/2022/NĐ-CP	Check the condition and validity period in 119/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	AKFTA: consolidated BT2026 shows "0(-KH, MY, PH,)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0".		119/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, VIFTA 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1902.19 has 4 lines; 1902.19.40 is distinguished from its siblings by: Other noodles.	1902.19.20 Rice vermicelli (including bee hoon); 1902.19.30 Transparent vermicelli; 1902.19.90 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 1902.19.40. 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 1902.19.40 was checked against BT2026 (cell BT2026!N2413), 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
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.