Vietnam Tariff Intelligence

HS 1905.40.10 detail

HS code	1905.40.10
Description	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products / - Rusks, toasted bread and similar toasted products: / - - Not containing added sugar, honey, eggs, fats, cheese or fruit
Unit	kg
Generated	09/11/2026 02:49:47
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/19054010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2448
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2448
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2448
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
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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	3	3%	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
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	40	40%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2451
ATIGA	2022	2022	0	AT!E2412
ATIGA	2023	2023	0	AT!F2412
ATIGA	2024	2024	0	AT!G2412
ATIGA	2025	2025	0	AT!H2412
ATIGA	2026	2026	0	AT!I2412
ATIGA	2027	2027	0	AT!J2412
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2450
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2450
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2450
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2450

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2450
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2450
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2452
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2452
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2452
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2452
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2452
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2452
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2454
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2418
AIFTA	30/12/2022	2022	5	AI!F2414
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2414
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2414
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2414
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2414
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2414
VKFTA	2022	2022	0	VK!E2414
VKFTA	2023	2023	0	VK!F2414
VKFTA	2024	2024	0	VK!G2414
VKFTA	2025	2025	0	VK!H2414
VKFTA	2026	2026	0	VK!I2414
VKFTA	2027	2027	0	VK!J2414
VCFTA	2022	2022	14	VC!D2461
VCFTA	2023	2023	11	VC!E2461
VCFTA	2024	2024	9	VC!F2461
VCFTA	2025	2025	6	VC!G2461

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	3	VC!H2461
VCFTA	2027	2027	0	VC!I2461
VN-EAEU	2022	2022	10,9	EAV!D2454
VN-EAEU	2023	2023	7,3	EAV!E2454
VN-EAEU	2024	2024	3,6	EAV!F2454
VN-EAEU	2025	2025	0	EAV!G2454
VN-EAEU	2026	2026	0	EAV!H2454
VN-EAEU	2027	2027	0	EAV!I2454
AHKFTA	2022	2022	40	AKH!D2466
AHKFTA	2023	2023	40	AKH!E2466
AHKFTA	2024	2024	40	AKH!F2466
AHKFTA	2025	2025	40	AKH!G2466
AHKFTA	2026	2026	40	AKH!H2466
AHKFTA	2027	2027	40	AKH!I2466
EVFTA	2022	2022	20	EV-NK!D2437
EVFTA	2023	2023	13,3	EV-NK!E2437
EVFTA	2024	2024	6,6	EV-NK!F2437
EVFTA	2025	2025	0	EV-NK!G2437
EVFTA	2026	2026	0	EV-NK!H2437
EVFTA	2027	2027	0	EV-NK!I2437
UKVFTA	2022	2022	20	UKV!D2439
UKVFTA	2023	2023	13,3	UKV!E2439
UKVFTA	2024	2024	6,6	UKV!F2439
UKVFTA	2025	2025	0	UKV!G2439
UKVFTA	2026	2026	0	UKV!H2439
UKVFTA	2027	2027	0	UKV!I2439

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2433
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2433
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2433
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2433
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2433
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2433
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2433
RCEP A	2022	2022	36	RCEPT-A!D2456
RCEP A	2023	2023	32	RCEPT-A!E2456
RCEP A	2024	2024	28	RCEPT-A!F2456
RCEP A	2025	2025	24	RCEPT-A!G2456
RCEP A	2026	2026	20	RCEPT-A!H2456
RCEP A	2027	2027	16	RCEPT-A!I2456
RCEP B	2022	2022	36	B!D2456
RCEP B	2023	2023	32	B!E2456
RCEP B	2024	2024	28	B!F2456
RCEP B	2025	2025	24	B!G2456
RCEP B	2026	2026	20	B!H2456
RCEP B	2027	2027	16	B!I2456
RCEP C	2022	2022	36	C!D2456
RCEP C	2023	2023	32	C!E2456
RCEP C	2024	2024	28	C!F2456
RCEP C	2025	2025	24	C!G2456
RCEP C	2026	2026	20	C!H2456
RCEP C	2027	2027	16	C!I2456
RCEP D	2022	2022	36,4	D!D2456

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	32,7	D!E2456
RCEP D	2024	2024	29,1	D!F2456
RCEP D	2025	2025	25,5	D!G2456
RCEP D	2026	2026	21,8	D!H2456
RCEP D	2027	2027	18,2	D!I2456
RCEP E	2022	2022	36	E!D2459
RCEP E	2023	2023	32	E!E2459
RCEP E	2024	2024	28	E!F2459
RCEP E	2025	2025	24	E!G2459
RCEP E	2026	2026	20	E!H2459
RCEP E	2027	2027	16	E!I2459
RCEP F	2022	2022	36	F!D2456
RCEP F	2023	2023	32	F!E2456
RCEP F	2024	2024	28	F!F2456
RCEP F	2025	2025	24	F!G2456
RCEP F	2026	2026	20	F!H2456
RCEP F	2027	2027	16	F!I2456
VIFTA	2024	2024	*	VI!F2289
VIFTA	2025	2025	*	VI!G2289
VIFTA	2026	2026	*	VI!H2289
VIFTA	2027	2027	*	VI!I2289

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-013	YELLOW	FTA rate not lower than MFN	AHKFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 1905.40 has 2 lines; 1905.40.10 is distinguished from its siblings by: Not containing added sugar, honey, eggs, fats, cheese or fruit.	1905.40.90 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 1905.40.10. 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 40% for 1905.40.10 was checked against BT2026 (cell BT2026!N2448), 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.