Vietnam Tariff Intelligence

HS 1905.90.40 detail

HS code	1905.90.40
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 / - Other: / - - Pastries
Unit	kg
Generated	11/11/2026 13:18:02
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/19059040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2454
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2454
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2454
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(-KH)	0% (except KH)	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)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	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)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	30	30%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2457
ATIGA	2022	2022	0	AT!E2418
ATIGA	2023	2023	0	AT!F2418
ATIGA	2024	2024	0	AT!G2418
ATIGA	2025	2025	0	AT!H2418
ATIGA	2026	2026	0	AT!I2418
ATIGA	2027	2027	0	AT!J2418
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2456
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2456
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2456

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2456
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2456
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2456
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2458
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2458
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2458
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2458
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2458
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2458
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2460
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2424
AIFTA	30/12/2022	2022	5	AI!F2420
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2420
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2420
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2420
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2420
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2420
VKFTA	2022	2022	0	VK!E2420
VKFTA	2023	2023	0	VK!F2420
VKFTA	2024	2024	0	VK!G2420
VKFTA	2025	2025	0	VK!H2420
VKFTA	2026	2026	0	VK!I2420
VKFTA	2027	2027	0	VK!J2420
VCFTA	2022	2022	13	VC!D2467
VCFTA	2023	2023	10	VC!E2467
VCFTA	2024	2024	8	VC!F2467

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2467
VCFTA	2026	2026	3	VC!H2467
VCFTA	2027	2027	0	VC!I2467
VN-EAEU	2022	2022	8,2	EAV!D2460
VN-EAEU	2023	2023	5,5	EAV!E2460
VN-EAEU	2024	2024	2,7	EAV!F2460
VN-EAEU	2025	2025	0	EAV!G2460
VN-EAEU	2026	2026	0	EAV!H2460
VN-EAEU	2027	2027	0	EAV!I2460
AHKFTA	2022	2022	30	AKH!D2472
AHKFTA	2023	2023	30	AKH!E2472
AHKFTA	2024	2024	30	AKH!F2472
AHKFTA	2025	2025	30	AKH!G2472
AHKFTA	2026	2026	30	AKH!H2472
AHKFTA	2027	2027	30	AKH!I2472
EVFTA	2022	2022	15	EV-NK!D2443
EVFTA	2023	2023	10	EV-NK!E2443
EVFTA	2024	2024	5	EV-NK!F2443
EVFTA	2025	2025	0	EV-NK!G2443
EVFTA	2026	2026	0	EV-NK!H2443
EVFTA	2027	2027	0	EV-NK!I2443
UKVFTA	2022	2022	15	UKV!D2445
UKVFTA	2023	2023	10	UKV!E2445
UKVFTA	2024	2024	5	UKV!F2445
UKVFTA	2025	2025	0	UKV!G2445
UKVFTA	2026	2026	0	UKV!H2445

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2445
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2439
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2439
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2439
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2439
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2439
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2439
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2439
RCEP A	2022	2022	27	RCEPT-A!D2462
RCEP A	2023	2023	24	RCEPT-A!E2462
RCEP A	2024	2024	21	RCEPT-A!F2462
RCEP A	2025	2025	18	RCEPT-A!G2462
RCEP A	2026	2026	15	RCEPT-A!H2462
RCEP A	2027	2027	12	RCEPT-A!I2462
RCEP B	2022	2022	27	B!D2462
RCEP B	2023	2023	24	B!E2462
RCEP B	2024	2024	21	B!F2462
RCEP B	2025	2025	18	B!G2462
RCEP B	2026	2026	15	B!H2462
RCEP B	2027	2027	12	B!I2462
RCEP C	2022	2022	27	C!D2462
RCEP C	2023	2023	24	C!E2462
RCEP C	2024	2024	21	C!F2462
RCEP C	2025	2025	18	C!G2462
RCEP C	2026	2026	15	C!H2462
RCEP C	2027	2027	12	C!I2462

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D2462
RCEP D	2023	2023	24,5	D!E2462
RCEP D	2024	2024	21,8	D!F2462
RCEP D	2025	2025	19,1	D!G2462
RCEP D	2026	2026	16,4	D!H2462
RCEP D	2027	2027	13,6	D!I2462
RCEP E	2022	2022	27	E!D2465
RCEP E	2023	2023	24	E!E2465
RCEP E	2024	2024	21	E!F2465
RCEP E	2025	2025	18	E!G2465
RCEP E	2026	2026	15	E!H2465
RCEP E	2027	2027	12	E!I2465
RCEP F	2022	2022	27	F!D2462
RCEP F	2023	2023	24	F!E2462
RCEP F	2024	2024	21	F!F2462
RCEP F	2025	2025	18	F!G2462
RCEP F	2026	2026	15	F!H2462
RCEP F	2027	2027	12	F!I2462
VIFTA	2024	2024	25.7	VI!F2295
VIFTA	2025	2025	21.4	VI!G2295
VIFTA	2026	2026	17.1	VI!H2295
VIFTA	2027	2027	12.9	VI!I2295

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 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		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 1905.90 has 9 lines; 1905.90.40 is distinguished from its siblings by: Pastries.	1905.90.10 Unsweetened teething biscuits; 1905.90.20 Other unsweetened biscuits; 1905.90.30 Cakes; 1905.90.50 Flourless bakers' wares; 1905.90.60 Empty cachets and similar products of a kind suitable for pharmaceutical use; 1905.90.70 Communion wafers, sealing wafers, rice paper and similar products	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 1905.90.40. 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 30% for 1905.90.40 was checked against BT2026 (cell BT2026!N2454), 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.