Vietnam Tariff Intelligence

# HS 1302.11.10 detail

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|---|---|
| **HS code** | 1302.11.10 |
| **Description** | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products / - Vegetable saps and extracts: / - - Opium: / - - - Pulvis opii |
| **Unit** | kg |
| **Generated** | 11/11/2026 04:57:23 |
| **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://mail.vietnamtariff.com/hs-code/13021110/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 7.5 | 7.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K1798 |
| Preferential (MFN) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N1798 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q1798 |
| 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 |
|---|---|---|---|---|---|---|---|
| CPTPP | 0,9; M: 1,3 | 0.9% · M: 1.3% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| EVFTA | 1,8 | 1.8% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1.8% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 5 | 5% | Consolidated BT2026 |  | S | 206/2025/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 |
| AANZFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Not eligible (*) |
| ACFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Not eligible (*) |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| AIFTA | * | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Not eligible (*) |
| AJCEP | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Not eligible (*) |
| AKFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Not eligible (*) |
| ATIGA | * | * not eligible | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex A) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex B) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex C) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex D) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex E) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex F) | * | * not eligible | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| VCFTA | * | * not eligible | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Not eligible (*) |
| VJEPA | * | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Not eligible (*) |
| VN-EAEU | * | * not eligible | Consolidated BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Not eligible (*) |
| 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) | | * | AC!E1803 |
| ATIGA | 2022 | 2022 | * | AT!E1776 |
| ATIGA | 2023 | 2023 | * | AT!F1776 |
| ATIGA | 2024 | 2024 | * | AT!G1776 |
| ATIGA | 2025 | 2025 | * | AT!H1776 |
| ATIGA | 2026 | 2026 | * | AT!I1776 |
| ATIGA | 2027 | 2027 | * | AT!J1776 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E1806 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F1806 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G1806 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H1806 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I1806 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J1806 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E1808 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F1808 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G1808 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H1808 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I1808 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J1808 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AK!F1810 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H1778 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F1778 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G1778 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H1778 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I1778 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J1778 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K1778 |
| VKFTA | 2022 | 2022 | 5 | VK!E1776 |
| VKFTA | 2023 | 2023 | 5 | VK!F1776 |
| VKFTA | 2024 | 2024 | 5 | VK!G1776 |
| VKFTA | 2025 | 2025 | 5 | VK!H1776 |
| VKFTA | 2026 | 2026 | 5 | VK!I1776 |
| VKFTA | 2027 | 2027 | 5 | VK!J1776 |
| VCFTA | 2022 | 2022 | * | VC!D1817 |
| VCFTA | 2023 | 2023 | * | VC!E1817 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | * | VC!F1817 |
| VCFTA | 2025 | 2025 | * | VC!G1817 |
| VCFTA | 2026 | 2026 | * | VC!H1817 |
| VCFTA | 2027 | 2027 | * | VC!I1817 |
| VN-EAEU | 2022 | 2022 | * | EAV!D1816 |
| VN-EAEU | 2023 | 2023 | * | EAV!E1816 |
| VN-EAEU | 2024 | 2024 | * | EAV!F1816 |
| VN-EAEU | 2025 | 2025 | * | EAV!G1816 |
| VN-EAEU | 2026 | 2026 | * | EAV!H1816 |
| VN-EAEU | 2027 | 2027 | * | EAV!I1816 |
| AHKFTA | 2022 | 2022 | * | AKH!D1822 |
| AHKFTA | 2023 | 2023 | * | AKH!E1822 |
| AHKFTA | 2024 | 2024 | * | AKH!F1822 |
| AHKFTA | 2025 | 2025 | * | AKH!G1822 |
| AHKFTA | 2026 | 2026 | * | AKH!H1822 |
| AHKFTA | 2027 | 2027 | * | AKH!I1822 |
| EVFTA | 2022 | 2022 | 3,6 | EV-NK!D1779 |
| EVFTA | 2023 | 2023 | 3,1 | EV-NK!E1779 |
| EVFTA | 2024 | 2024 | 2,7 | EV-NK!F1779 |
| EVFTA | 2025 | 2025 | 2,2 | EV-NK!G1779 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H1779 |
| EVFTA | 2027 | 2027 | 1,3 | EV-NK!I1779 |
| UKVFTA | 2022 | 2022 | 3,6 | UKV!D1781 |
| UKVFTA | 2023 | 2023 | 3,1 | UKV!E1781 |
| UKVFTA | 2024 | 2024 | 2,7 | UKV!F1781 |
| UKVFTA | 2025 | 2025 | 2,2 | UKV!G1781 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H1781 |
| UKVFTA | 2027 | 2027 | 1,3 | UKV!I1781 |
| CPTPP | (I) | 2021 (DERIVED) | 3,1 | CPTPP!D1779 |
| CPTPP | (II) | 2022 (DERIVED) | 2,7 | CPTPP!E1779 |
| CPTPP | (III) | 2023 (DERIVED) | 2,2 | CPTPP!F1779 |
| CPTPP | (IV) | 2024 (DERIVED) | 1,8 | CPTPP!G1779 |
| CPTPP | (V) | 2025 (DERIVED) | 1,3 | CPTPP!H1779 |
| CPTPP | (VI) | 2026 (DERIVED) | 0,9 | CPTPP!I1779 |
| CPTPP | (VII) | 2027 (DERIVED) | 0,4 | CPTPP!J1779 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D1808 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E1808 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F1808 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G1808 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H1808 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I1808 |
| RCEP B | 2022 | 2022 | * | B!D1808 |
| RCEP B | 2023 | 2023 | * | B!E1808 |
| RCEP B | 2024 | 2024 | * | B!F1808 |
| RCEP B | 2025 | 2025 | * | B!G1808 |
| RCEP B | 2026 | 2026 | * | B!H1808 |
| RCEP B | 2027 | 2027 | * | B!I1808 |
| RCEP C | 2022 | 2022 | * | C!D1808 |
| RCEP C | 2023 | 2023 | * | C!E1808 |
| RCEP C | 2024 | 2024 | * | C!F1808 |
| RCEP C | 2025 | 2025 | * | C!G1808 |
| RCEP C | 2026 | 2026 | * | C!H1808 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | * | C!I1808 |
| RCEP D | 2022 | 2022 | * | D!D1808 |
| RCEP D | 2023 | 2023 | * | D!E1808 |
| RCEP D | 2024 | 2024 | * | D!F1808 |
| RCEP D | 2025 | 2025 | * | D!G1808 |
| RCEP D | 2026 | 2026 | * | D!H1808 |
| RCEP D | 2027 | 2027 | * | D!I1808 |
| RCEP E | 2022 | 2022 | * | E!D1810 |
| RCEP E | 2023 | 2023 | * | E!E1810 |
| RCEP E | 2024 | 2024 | * | E!F1810 |
| RCEP E | 2025 | 2025 | * | E!G1810 |
| RCEP E | 2026 | 2026 | * | E!H1810 |
| RCEP E | 2027 | 2027 | * | E!I1810 |
| RCEP F | 2022 | 2022 | * | F!D1808 |
| RCEP F | 2023 | 2023 | * | F!E1808 |
| RCEP F | 2024 | 2024 | * | F!F1808 |
| RCEP F | 2025 | 2025 | * | F!G1808 |
| RCEP F | 2026 | 2026 | * | F!H1808 |
| RCEP F | 2027 | 2027 | * | F!I1808 |
| VIFTA | 2024 | 2024 | * | VI!F1680 |
| VIFTA | 2025 | 2025 | * | VI!G1680 |
| VIFTA | 2026 | 2026 | * | VI!H1680 |
| VIFTA | 2027 | 2027 | * | VI!I1680 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "0,9; M: 1,3" has a general 0.9% and an "M:" 1.3% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | Not verified – check required |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "0,9; M: 1,3", the FTA schedule for period (VI) shows "0,9". | | 115/2022/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 | VKFTA 5%, VN-LAO 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving. | MFN 5% | | 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 1302.11 has 2 lines; 1302.11.10 is distinguished from its siblings by: Pulvis opii. | 1302.11.90 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 1302.11.10. 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 5% for 1302.11.10 was checked against BT2026 (cell BT2026!N1798), 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.