Vietnam Tariff Intelligence

HS 1702.90.40 detail

HS code	1702.90.40
Description	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel / - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: / - - Caramel
Unit	kg
Generated	05/11/2026 00:11:24
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/17029040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2311
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2311
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2311
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem

VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
CPTPP	0,9; M: 1,3	0.9% · M: 1.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
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
AHKFTA	3	3%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E2318
ATIGA	2022	2022	0	AT!E2279
ATIGA	2023	2023	0	AT!F2279
ATIGA	2024	2024	0	AT!G2279
ATIGA	2025	2025	0	AT!H2279
ATIGA	2026	2026	0	AT!I2279
ATIGA	2027	2027	0	AT!J2279
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2317
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2317
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2317
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2317

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2317
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2317
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2319
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2319
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2319
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2319
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2319
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2319
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2321
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2285
AIFTA	30/12/2022	2022	0	AI!F2281
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2281
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2281
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2281
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2281
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2281
VKFTA	2022	2022	0	VK!E2279
VKFTA	2023	2023	0	VK!F2279
VKFTA	2024	2024	0	VK!G2279
VKFTA	2025	2025	0	VK!H2279
VKFTA	2026	2026	0	VK!I2279
VKFTA	2027	2027	0	VK!J2279
VCFTA	2022	2022	3	VC!D2328
VCFTA	2023	2023	1	VC!E2328
VCFTA	2024	2024	0	VC!F2328
VCFTA	2025	2025	0	VC!G2328

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2328
VCFTA	2027	2027	0	VC!I2328
VN-EAEU	2022	2022	*	EAV!D2321
VN-EAEU	2023	2023	*	EAV!E2321
VN-EAEU	2024	2024	*	EAV!F2321
VN-EAEU	2025	2025	*	EAV!G2321
VN-EAEU	2026	2026	*	EAV!H2321
VN-EAEU	2027	2027	*	EAV!I2321
AHKFTA	2022	2022	9	AKH!D2333
AHKFTA	2023	2023	6	AKH!E2333
AHKFTA	2024	2024	6	AKH!F2333
AHKFTA	2025	2025	3	AKH!G2333
AHKFTA	2026	2026	3	AKH!H2333
AHKFTA	2027	2027	0	AKH!I2333
EVFTA	2022	2022	3,6	EV-NK!D2300
EVFTA	2023	2023	3,1	EV-NK!E2300
EVFTA	2024	2024	2,7	EV-NK!F2300
EVFTA	2025	2025	2,2	EV-NK!G2300
EVFTA	2026	2026	1,8	EV-NK!H2300
EVFTA	2027	2027	1,3	EV-NK!I2300
UKVFTA	2022	2022	3,6	UKV!D2302
UKVFTA	2023	2023	3,1	UKV!E2302
UKVFTA	2024	2024	2,7	UKV!F2302
UKVFTA	2025	2025	2,2	UKV!G2302
UKVFTA	2026	2026	1,8	UKV!H2302
UKVFTA	2027	2027	1,3	UKV!I2302

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	3,1	CPTPP!D2298
CPTPP	(II)	2022 (DERIVED)	2,7	CPTPP!E2298
CPTPP	(III)	2023 (DERIVED)	2,2	CPTPP!F2298
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G2298
CPTPP	(V)	2025 (DERIVED)	1,3	CPTPP!H2298
CPTPP	(VI)	2026 (DERIVED)	0,9	CPTPP!I2298
CPTPP	(VII)	2027 (DERIVED)	0,4	CPTPP!J2298
RCEP A	2022	2022	0	RCEPT-A!D2319
RCEP A	2023	2023	0	RCEPT-A!E2319
RCEP A	2024	2024	0	RCEPT-A!F2319
RCEP A	2025	2025	0	RCEPT-A!G2319
RCEP A	2026	2026	0	RCEPT-A!H2319
RCEP A	2027	2027	0	RCEPT-A!I2319
RCEP B	2022	2022	0	B!D2319
RCEP B	2023	2023	0	B!E2319
RCEP B	2024	2024	0	B!F2319
RCEP B	2025	2025	0	B!G2319
RCEP B	2026	2026	0	B!H2319
RCEP B	2027	2027	0	B!I2319
RCEP C	2022	2022	0	C!D2319
RCEP C	2023	2023	0	C!E2319
RCEP C	2024	2024	0	C!F2319
RCEP C	2025	2025	0	C!G2319
RCEP C	2026	2026	0	C!H2319
RCEP C	2027	2027	0	C!I2319
RCEP D	2022	2022	0	D!D2319

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E2319
RCEP D	2024	2024	0	D!F2319
RCEP D	2025	2025	0	D!G2319
RCEP D	2026	2026	0	D!H2319
RCEP D	2027	2027	0	D!I2319
RCEP E	2022	2022	0	E!D2322
RCEP E	2023	2023	0	E!E2322
RCEP E	2024	2024	0	E!F2322
RCEP E	2025	2025	0	E!G2322
RCEP E	2026	2026	0	E!H2322
RCEP E	2027	2027	0	E!I2322
RCEP F	2022	2022	0	F!D2319
RCEP F	2023	2023	0	F!E2319
RCEP F	2024	2024	0	F!F2319
RCEP F	2025	2025	0	F!G2319
RCEP F	2026	2026	0	F!H2319
RCEP F	2027	2027	0	F!I2319
VIFTA	2024	2024	10	VI!F2167
VIFTA	2025	2025	5	VI!G2167
VIFTA	2026	2026	0	VI!H2167
VIFTA	2027	2027	0	VI!I2167

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1702.90 has 9 lines; 1702.90.40 is distinguished from its siblings by: Caramel.	1702.90.11 Chemically pure maltose; 1702.90.19 Other; 1702.90.20 Artificial honey, whether or not mixed with natural honey; 1702.90.30 Flavoured or coloured sugars (excluding maltose); 1702.90.51 Coconut sap sugar; 1702.90.59 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 1702.90.40. 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 15% for 1702.90.40 was checked against BT2026 (cell BT2026!N2311), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.