Vietnam Tariff Intelligence

HS 1702.90.91 detail

HS code	1702.90.91
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: / - - Other: / - - - Sugar syrups
Unit	kg
Generated	11/11/2026 22:16:22
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/17029091/

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!K2316
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2316
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2316
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

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
VIFTA	6	6%	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
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!E2323
ATIGA	2022	2022	0	AT!E2284
ATIGA	2023	2023	0	AT!F2284
ATIGA	2024	2024	0	AT!G2284
ATIGA	2025	2025	0	AT!H2284
ATIGA	2026	2026	0	AT!I2284
ATIGA	2027	2027	0	AT!J2284
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2322
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2322
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2322
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2322

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2322
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2322
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2324
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2324
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2324
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2324
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2324
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2324
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2326
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2290
AIFTA	30/12/2022	2022	0	AI!F2286
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2286
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2286
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2286
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2286
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2286
VKFTA	2022	2022	0	VK!E2284
VKFTA	2023	2023	0	VK!F2284
VKFTA	2024	2024	0	VK!G2284
VKFTA	2025	2025	0	VK!H2284
VKFTA	2026	2026	0	VK!I2284
VKFTA	2027	2027	0	VK!J2284
VCFTA	2022	2022	3	VC!D2333
VCFTA	2023	2023	1	VC!E2333
VCFTA	2024	2024	0	VC!F2333
VCFTA	2025	2025	0	VC!G2333

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2333
VCFTA	2027	2027	0	VC!I2333
VN-EAEU	2022	2022	*	EAV!D2326
VN-EAEU	2023	2023	*	EAV!E2326
VN-EAEU	2024	2024	*	EAV!F2326
VN-EAEU	2025	2025	*	EAV!G2326
VN-EAEU	2026	2026	*	EAV!H2326
VN-EAEU	2027	2027	*	EAV!I2326
AHKFTA	2022	2022	9	AKH!D2338
AHKFTA	2023	2023	6	AKH!E2338
AHKFTA	2024	2024	6	AKH!F2338
AHKFTA	2025	2025	3	AKH!G2338
AHKFTA	2026	2026	3	AKH!H2338
AHKFTA	2027	2027	0	AKH!I2338
EVFTA	2022	2022	3,6	EV-NK!D2305
EVFTA	2023	2023	3,1	EV-NK!E2305
EVFTA	2024	2024	2,7	EV-NK!F2305
EVFTA	2025	2025	2,2	EV-NK!G2305
EVFTA	2026	2026	1,8	EV-NK!H2305
EVFTA	2027	2027	1,3	EV-NK!I2305
UKVFTA	2022	2022	3,6	UKV!D2307
UKVFTA	2023	2023	3,1	UKV!E2307
UKVFTA	2024	2024	2,7	UKV!F2307
UKVFTA	2025	2025	2,2	UKV!G2307
UKVFTA	2026	2026	1,8	UKV!H2307
UKVFTA	2027	2027	1,3	UKV!I2307

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	3,1	CPTPP!D2303
CPTPP	(II)	2022 (DERIVED)	2,7	CPTPP!E2303
CPTPP	(III)	2023 (DERIVED)	2,2	CPTPP!F2303
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G2303
CPTPP	(V)	2025 (DERIVED)	1,3	CPTPP!H2303
CPTPP	(VI)	2026 (DERIVED)	0,9	CPTPP!I2303
CPTPP	(VII)	2027 (DERIVED)	0,4	CPTPP!J2303
RCEP A	2022	2022	0	RCEPT-A!D2324
RCEP A	2023	2023	0	RCEPT-A!E2324
RCEP A	2024	2024	0	RCEPT-A!F2324
RCEP A	2025	2025	0	RCEPT-A!G2324
RCEP A	2026	2026	0	RCEPT-A!H2324
RCEP A	2027	2027	0	RCEPT-A!I2324
RCEP B	2022	2022	0	B!D2324
RCEP B	2023	2023	0	B!E2324
RCEP B	2024	2024	0	B!F2324
RCEP B	2025	2025	0	B!G2324
RCEP B	2026	2026	0	B!H2324
RCEP B	2027	2027	0	B!I2324
RCEP C	2022	2022	0	C!D2324
RCEP C	2023	2023	0	C!E2324
RCEP C	2024	2024	0	C!F2324
RCEP C	2025	2025	0	C!G2324
RCEP C	2026	2026	0	C!H2324
RCEP C	2027	2027	0	C!I2324
RCEP D	2022	2022	0	D!D2324

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E2324
RCEP D	2024	2024	0	D!F2324
RCEP D	2025	2025	0	D!G2324
RCEP D	2026	2026	0	D!H2324
RCEP D	2027	2027	0	D!I2324
RCEP E	2022	2022	0	E!D2327
RCEP E	2023	2023	0	E!E2327
RCEP E	2024	2024	0	E!F2327
RCEP E	2025	2025	0	E!G2327
RCEP E	2026	2026	0	E!H2327
RCEP E	2027	2027	0	E!I2327
RCEP F	2022	2022	0	F!D2324
RCEP F	2023	2023	0	F!E2324
RCEP F	2024	2024	0	F!F2324
RCEP F	2025	2025	0	F!G2324
RCEP F	2026	2026	0	F!H2324
RCEP F	2027	2027	0	F!I2324
VIFTA	2024	2024	12	VI!F2172
VIFTA	2025	2025	9	VI!G2172
VIFTA	2026	2026	6	VI!H2172
VIFTA	2027	2027	3	VI!I2172

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1702.90 has 9 lines; 1702.90.91 is distinguished from its siblings by: Sugar syrups.	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); 1702.90.40 Caramel; 1702.90.51 Coconut sap sugar	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-003	YELLOW	Trade remedy exists for other origins	Anti-dumping & countervailing: Đường – applies to TH (2105/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered.	TR-04 · Áp thuế chống bán phá giá và chống trợ cấp đối với Đường (TH)	2105/QĐ-BCT	Keep evidence of true origin and actual producer.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 1702.90.91 was checked against BT2026 (cell BT2026!N2316), 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
Áp thuế chống bán phá giá và chống trợ cấp đối với Đường (TH) (2105/QĐ-BCT-2025)

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.