Vietnam Tariff Intelligence

HS 1704.90.91 detail

HS code	1704.90.91
Description	Sugar confectionery (including white chocolate), not containing cocoa / - Other: / - - Other: / - - - Soft, containing gelatin
Unit	kg
Generated	12/11/2026 05:21:41
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/17049091/

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!K2331
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2331
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2331
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(-PH)	0% (except PH)	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
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-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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	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!E2340
ATIGA	2022	2022	0	AT!E2301
ATIGA	2023	2023	0	AT!F2301
ATIGA	2024	2024	0	AT!G2301
ATIGA	2025	2025	0	AT!H2301
ATIGA	2026	2026	0	AT!I2301
ATIGA	2027	2027	0	AT!J2301
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2339
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2339
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2339

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2339
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2339
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2339
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2341
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2341
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2341
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2341
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2341
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2341
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2343
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2307
AIFTA	30/12/2022	2022	5	AI!F2303
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2303
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2303
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2303
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2303
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2303
VKFTA	2022	2022	0	VK!E2301
VKFTA	2023	2023	0	VK!F2301
VKFTA	2024	2024	0	VK!G2301
VKFTA	2025	2025	0	VK!H2301
VKFTA	2026	2026	0	VK!I2301
VKFTA	2027	2027	0	VK!J2301
VCFTA	2022	2022	5	VC!D2350
VCFTA	2023	2023	3	VC!E2350
VCFTA	2024	2024	0	VC!F2350

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G2350
VCFTA	2026	2026	0	VC!H2350
VCFTA	2027	2027	0	VC!I2350
VN-EAEU	2022	2022	0	EAV!D2343
VN-EAEU	2023	2023	0	EAV!E2343
VN-EAEU	2024	2024	0	EAV!F2343
VN-EAEU	2025	2025	0	EAV!G2343
VN-EAEU	2026	2026	0	EAV!H2343
VN-EAEU	2027	2027	0	EAV!I2343
AHKFTA	2022	2022	15	AKH!D2355
AHKFTA	2023	2023	15	AKH!E2355
AHKFTA	2024	2024	15	AKH!F2355
AHKFTA	2025	2025	15	AKH!G2355
AHKFTA	2026	2026	15	AKH!H2355
AHKFTA	2027	2027	15	AKH!I2355
EVFTA	2022	2022	9,3	EV-NK!D2322
EVFTA	2023	2023	7,5	EV-NK!E2322
EVFTA	2024	2024	5,6	EV-NK!F2322
EVFTA	2025	2025	3,7	EV-NK!G2322
EVFTA	2026	2026	1,8	EV-NK!H2322
EVFTA	2027	2027	0	EV-NK!I2322
UKVFTA	2022	2022	9,3	UKV!D2324
UKVFTA	2023	2023	7,5	UKV!E2324
UKVFTA	2024	2024	5,6	UKV!F2324
UKVFTA	2025	2025	3,7	UKV!G2324
UKVFTA	2026	2026	1,8	UKV!H2324

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2324
CPTPP	(I)	2021 (DERIVED)	8,5	CPTPP!D2320
CPTPP	(II)	2022 (DERIVED)	5,7	CPTPP!E2320
CPTPP	(III)	2023 (DERIVED)	2,8	CPTPP!F2320
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2320
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2320
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2320
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2320
RCEP A	2022	2022	13,5	RCEPT-A!D2341
RCEP A	2023	2023	12	RCEPT-A!E2341
RCEP A	2024	2024	10,5	RCEPT-A!F2341
RCEP A	2025	2025	9	RCEPT-A!G2341
RCEP A	2026	2026	7,5	RCEPT-A!H2341
RCEP A	2027	2027	6	RCEPT-A!I2341
RCEP B	2022	2022	13,5	B!D2341
RCEP B	2023	2023	12	B!E2341
RCEP B	2024	2024	10,5	B!F2341
RCEP B	2025	2025	9	B!G2341
RCEP B	2026	2026	7,5	B!H2341
RCEP B	2027	2027	6	B!I2341
RCEP C	2022	2022	13,5	C!D2341
RCEP C	2023	2023	12	C!E2341
RCEP C	2024	2024	10,5	C!F2341
RCEP C	2025	2025	9	C!G2341
RCEP C	2026	2026	7,5	C!H2341
RCEP C	2027	2027	6	C!I2341

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D2341
RCEP D	2023	2023	12,3	D!E2341
RCEP D	2024	2024	10,9	D!F2341
RCEP D	2025	2025	9,5	D!G2341
RCEP D	2026	2026	8,2	D!H2341
RCEP D	2027	2027	6,8	D!I2341
RCEP E	2022	2022	13,5	E!D2344
RCEP E	2023	2023	12	E!E2344
RCEP E	2024	2024	10,5	E!F2344
RCEP E	2025	2025	9	E!G2344
RCEP E	2026	2026	7,5	E!H2344
RCEP E	2027	2027	6	E!I2344
RCEP F	2022	2022	13,5	F!D2341
RCEP F	2023	2023	12	F!E2341
RCEP F	2024	2024	10,5	F!F2341
RCEP F	2025	2025	9	F!G2341
RCEP F	2026	2026	7,5	F!H2341
RCEP F	2027	2027	6	F!I2341
VIFTA	2024	2024	13,5	VI!F2187
VIFTA	2025	2025	12	VI!G2187
VIFTA	2026	2026	10.5	VI!H2187
VIFTA	2027	2027	9	VI!I2187

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 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 1704.90 has 4 lines; 1704.90.91 is distinguished from its siblings by: Soft, containing gelatin.	1704.90.10 Medicated pastilles and drops; 1704.90.20 White chocolate; 1704.90.99 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 1704.90.91. 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 1704.90.91 was checked against BT2026 (cell BT2026!N2331), 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.