Vietnam Tariff Intelligence

HS 1806.20.90 detail

HS code	1806.20.90
Description	Chocolate and other food preparations containing cocoa / - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: / - - Other
Unit	kg
Generated	12/11/2026 10:54:11
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/18062090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2354
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N2354
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2354
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
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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	1	1%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	2,2	2.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,2	2.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	9	9%	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 B)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	9,8	9.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	10.3	10.3%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2364
ATIGA	2022	2022	0	AT!E2325
ATIGA	2023	2023	0	AT!F2325
ATIGA	2024	2024	0	AT!G2325
ATIGA	2025	2025	0	AT!H2325
ATIGA	2026	2026	0	AT!I2325
ATIGA	2027	2027	0	AT!J2325
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E2363
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2363
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2363

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2363
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2363
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2363
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E2365
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F2365
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2365
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2365
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2365
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2365
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2367
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2331
AIFTA	30/12/2022	2022	0	AI!F2327
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2327
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2327
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2327
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2327
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2327
VKFTA	2022	2022	0	VK!E2325
VKFTA	2023	2023	0	VK!F2325
VKFTA	2024	2024	0	VK!G2325
VKFTA	2025	2025	0	VK!H2325
VKFTA	2026	2026	0	VK!I2325
VKFTA	2027	2027	0	VK!J2325
VCFTA	2022	2022	6	VC!D2374
VCFTA	2023	2023	5	VC!E2374
VCFTA	2024	2024	4	VC!F2374

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G2374
VCFTA	2026	2026	1	VC!H2374
VCFTA	2027	2027	0	VC!I2374
VN-EAEU	2022	2022	0	EAV!D2367
VN-EAEU	2023	2023	0	EAV!E2367
VN-EAEU	2024	2024	0	EAV!F2367
VN-EAEU	2025	2025	0	EAV!G2367
VN-EAEU	2026	2026	0	EAV!H2367
VN-EAEU	2027	2027	0	EAV!I2367
AHKFTA	2022	2022	11	AKH!D2379
AHKFTA	2023	2023	7	AKH!E2379
AHKFTA	2024	2024	7	AKH!F2379
AHKFTA	2025	2025	4	AKH!G2379
AHKFTA	2026	2026	4	AKH!H2379
AHKFTA	2027	2027	0	AKH!I2379
EVFTA	2022	2022	11,2	EV-NK!D2346
EVFTA	2023	2023	9	EV-NK!E2346
EVFTA	2024	2024	6,7	EV-NK!F2346
EVFTA	2025	2025	4,5	EV-NK!G2346
EVFTA	2026	2026	2,2	EV-NK!H2346
EVFTA	2027	2027	0	EV-NK!I2346
UKVFTA	2022	2022	11,2	UKV!D2348
UKVFTA	2023	2023	9	UKV!E2348
UKVFTA	2024	2024	6,7	UKV!F2348
UKVFTA	2025	2025	4,5	UKV!G2348
UKVFTA	2026	2026	2,2	UKV!H2348

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2348
CPTPP	(I)	2021 (DERIVED)	5,6	CPTPP!D2344
CPTPP	(II)	2022 (DERIVED)	2,8	CPTPP!E2344
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2344
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2344
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2344
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2344
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2344
RCEP A	2022	2022	16,2	RCEPT-A!D2365
RCEP A	2023	2023	14,4	RCEPT-A!E2365
RCEP A	2024	2024	12,6	RCEPT-A!F2365
RCEP A	2025	2025	10,8	RCEPT-A!G2365
RCEP A	2026	2026	9	RCEPT-A!H2365
RCEP A	2027	2027	7,2	RCEPT-A!I2365
RCEP B	2022	2022	16,2	B!D2365
RCEP B	2023	2023	14,4	B!E2365
RCEP B	2024	2024	12,6	B!F2365
RCEP B	2025	2025	10,8	B!G2365
RCEP B	2026	2026	9	B!H2365
RCEP B	2027	2027	7,2	B!I2365
RCEP C	2022	2022	16,2	C!D2365
RCEP C	2023	2023	14,4	C!E2365
RCEP C	2024	2024	12,6	C!F2365
RCEP C	2025	2025	10,8	C!G2365
RCEP C	2026	2026	9	C!H2365
RCEP C	2027	2027	7,2	C!I2365

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	16,4	D!D2365
RCEP D	2023	2023	14,7	D!E2365
RCEP D	2024	2024	13,1	D!F2365
RCEP D	2025	2025	11,5	D!G2365
RCEP D	2026	2026	9,8	D!H2365
RCEP D	2027	2027	8,2	D!I2365
RCEP E	2022	2022	16,2	E!D2368
RCEP E	2023	2023	14,4	E!E2368
RCEP E	2024	2024	12,6	E!F2368
RCEP E	2025	2025	10,8	E!G2368
RCEP E	2026	2026	9	E!H2368
RCEP E	2027	2027	7,2	E!I2368
RCEP F	2022	2022	16,2	F!D2365
RCEP F	2023	2023	14,4	F!E2365
RCEP F	2024	2024	12,6	F!F2365
RCEP F	2025	2025	10,8	F!G2365
RCEP F	2026	2026	9	F!H2365
RCEP F	2027	2027	7,2	F!I2365
VIFTA	2024	2024	15.4	VI!F2206
VIFTA	2025	2025	12.9	VI!G2206
VIFTA	2026	2026	10.3	VI!H2206
VIFTA	2027	2027	7.7	VI!I2206

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1806.20 has 2 lines; 1806.20.90 is distinguished from its siblings by: Other.	1806.20.10 Chocolate confectionery in blocks, slabs or bars	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 1806.20.90. 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 18% for 1806.20.90 was checked against BT2026 (cell BT2026!N2354), 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.