Vietnam Tariff Intelligence

# HS 1806.90.40 detail

| | |
|---|---|
| **HS code** | 1806.90.40 |
| **Description** | Chocolate and other food preparations containing cocoa / - Other: / - - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but not exceeding 10% by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale |
| **Unit** | kg |
| **Generated** | 07/11/2026 23:12:31 |
| **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/18069040/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 37.5 | 37.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2361 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2361 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2361 |
| 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 (-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 | 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 | 2 | 2% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 3,1 | 3.1% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,1 | 3.1% | 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) | 12,5 | 12.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 12,5 | 12.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annex C) | 12,5 | 12.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 12,5 | 12.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 12,5 | 12.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 13,6 | 13.6% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.5 | 17.5% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 25 | 25% | 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!E2371 |
| ATIGA | 2022 | 2022 | 0 | AT!E2332 |
| ATIGA | 2023 | 2023 | 0 | AT!F2332 |
| ATIGA | 2024 | 2024 | 0 | AT!G2332 |
| ATIGA | 2025 | 2025 | 0 | AT!H2332 |
| ATIGA | 2026 | 2026 | 0 | AT!I2332 |
| ATIGA | 2027 | 2027 | 0 | AT!J2332 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E2370 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2370 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2370 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2370 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2370 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2370 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E2372 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F2372 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2372 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2372 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2372 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2372 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2374 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2338 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2334 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2334 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2334 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2334 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2334 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2334 |
| VKFTA | 2022 | 2022 | 0 | VK!E2332 |
| VKFTA | 2023 | 2023 | 0 | VK!F2332 |
| VKFTA | 2024 | 2024 | 0 | VK!G2332 |
| VKFTA | 2025 | 2025 | 0 | VK!H2332 |
| VKFTA | 2026 | 2026 | 0 | VK!I2332 |
| VKFTA | 2027 | 2027 | 0 | VK!J2332 |
| VCFTA | 2022 | 2022 | 10 | VC!D2381 |
| VCFTA | 2023 | 2023 | 8 | VC!E2381 |
| VCFTA | 2024 | 2024 | 6 | VC!F2381 |
| VCFTA | 2025 | 2025 | 4 | VC!G2381 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 2 | VC!H2381 |
| VCFTA | 2027 | 2027 | 0 | VC!I2381 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D2374 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E2374 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F2374 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2374 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2374 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2374 |
| AHKFTA | 2022 | 2022 | 25 | AKH!D2386 |
| AHKFTA | 2023 | 2023 | 25 | AKH!E2386 |
| AHKFTA | 2024 | 2024 | 25 | AKH!F2386 |
| AHKFTA | 2025 | 2025 | 25 | AKH!G2386 |
| AHKFTA | 2026 | 2026 | 25 | AKH!H2386 |
| AHKFTA | 2027 | 2027 | 25 | AKH!I2386 |
| EVFTA | 2022 | 2022 | 15,6 | EV-NK!D2357 |
| EVFTA | 2023 | 2023 | 12,5 | EV-NK!E2357 |
| EVFTA | 2024 | 2024 | 9,3 | EV-NK!F2357 |
| EVFTA | 2025 | 2025 | 6,2 | EV-NK!G2357 |
| EVFTA | 2026 | 2026 | 3,1 | EV-NK!H2357 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2357 |
| UKVFTA | 2022 | 2022 | 15,6 | UKV!D2359 |
| UKVFTA | 2023 | 2023 | 12,5 | UKV!E2359 |
| UKVFTA | 2024 | 2024 | 9,3 | UKV!F2359 |
| UKVFTA | 2025 | 2025 | 6,2 | UKV!G2359 |
| UKVFTA | 2026 | 2026 | 3,1 | UKV!H2359 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2359 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 6,6 | CPTPP!D2353 |
| CPTPP | (II) | 2022 (DERIVED) | 3,3 | CPTPP!E2353 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2353 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2353 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2353 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2353 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2353 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D2376 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E2376 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F2376 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G2376 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H2376 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I2376 |
| RCEP B | 2022 | 2022 | 22,5 | B!D2376 |
| RCEP B | 2023 | 2023 | 20 | B!E2376 |
| RCEP B | 2024 | 2024 | 17,5 | B!F2376 |
| RCEP B | 2025 | 2025 | 15 | B!G2376 |
| RCEP B | 2026 | 2026 | 12,5 | B!H2376 |
| RCEP B | 2027 | 2027 | 10 | B!I2376 |
| RCEP C | 2022 | 2022 | 22,5 | C!D2376 |
| RCEP C | 2023 | 2023 | 20 | C!E2376 |
| RCEP C | 2024 | 2024 | 17,5 | C!F2376 |
| RCEP C | 2025 | 2025 | 15 | C!G2376 |
| RCEP C | 2026 | 2026 | 12,5 | C!H2376 |
| RCEP C | 2027 | 2027 | 10 | C!I2376 |
| RCEP D | 2022 | 2022 | 22,7 | D!D2376 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20,5 | D!E2376 |
| RCEP D | 2024 | 2024 | 18,2 | D!F2376 |
| RCEP D | 2025 | 2025 | 15,9 | D!G2376 |
| RCEP D | 2026 | 2026 | 13,6 | D!H2376 |
| RCEP D | 2027 | 2027 | 11,4 | D!I2376 |
| RCEP E | 2022 | 2022 | 22,5 | E!D2379 |
| RCEP E | 2023 | 2023 | 20 | E!E2379 |
| RCEP E | 2024 | 2024 | 17,5 | E!F2379 |
| RCEP E | 2025 | 2025 | 15 | E!G2379 |
| RCEP E | 2026 | 2026 | 12,5 | E!H2379 |
| RCEP E | 2027 | 2027 | 10 | E!I2379 |
| RCEP F | 2022 | 2022 | 22,5 | F!D2376 |
| RCEP F | 2023 | 2023 | 20 | F!E2376 |
| RCEP F | 2024 | 2024 | 17,5 | F!F2376 |
| RCEP F | 2025 | 2025 | 15 | F!G2376 |
| RCEP F | 2026 | 2026 | 12,5 | F!H2376 |
| RCEP F | 2027 | 2027 | 10 | F!I2376 |
| VIFTA | 2024 | 2024 | 22,5 | VI!F2213 |
| VIFTA | 2025 | 2025 | 20 | VI!G2213 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H2213 |
| VIFTA | 2027 | 2027 | 15 | VI!I2213 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | 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 1806.90 has 4 lines; 1806.90.40 is distinguished from its siblings by: Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but not exceeding 10% by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale. | 1806.90.10 Chocolate confectionery in tablets or pastilles; 1806.90.30 Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50% by weight of cocoa calculated on a totally defatted basis; 1806.90.90 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 1806.90.40. 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 25% for 1806.90.40 was checked against BT2026 (cell BT2026!N2361), 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.