Vietnam Tariff Intelligence

HS 1905.31.20 detail

HS code	1905.31.20
Description	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products / - Sweet biscuits; waffles and wafers: / - - Sweet biscuits: / - - - Containing cocoa
Unit	kg
Generated	19/11/2026 05:56:57
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/19053120/

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!K2443
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2443
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2443
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
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

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	6	6%	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!E2446
ATIGA	2022	2022	0	AT!E2407
ATIGA	2023	2023	0	AT!F2407
ATIGA	2024	2024	0	AT!G2407
ATIGA	2025	2025	0	AT!H2407
ATIGA	2026	2026	0	AT!I2407
ATIGA	2027	2027	0	AT!J2407
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2445
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2445
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2445
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2445

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2445
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2445
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2447
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2447
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2447
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2447
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2447
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2447
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2449
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2413
AIFTA	30/12/2022	2022	5	AI!F2409
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2409
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2409
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2409
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2409
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2409
VKFTA	2022	2022	0	VK!E2409
VKFTA	2023	2023	0	VK!F2409
VKFTA	2024	2024	0	VK!G2409
VKFTA	2025	2025	0	VK!H2409
VKFTA	2026	2026	0	VK!I2409
VKFTA	2027	2027	0	VK!J2409
VCFTA	2022	2022	11	VC!D2456
VCFTA	2023	2023	9	VC!E2456
VCFTA	2024	2024	6	VC!F2456
VCFTA	2025	2025	4	VC!G2456

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H2456
VCFTA	2027	2027	0	VC!I2456
VN-EAEU	2022	2022	0	EAV!D2449
VN-EAEU	2023	2023	0	EAV!E2449
VN-EAEU	2024	2024	0	EAV!F2449
VN-EAEU	2025	2025	0	EAV!G2449
VN-EAEU	2026	2026	0	EAV!H2449
VN-EAEU	2027	2027	0	EAV!I2449
AHKFTA	2022	2022	15	AKH!D2461
AHKFTA	2023	2023	15	AKH!E2461
AHKFTA	2024	2024	15	AKH!F2461
AHKFTA	2025	2025	15	AKH!G2461
AHKFTA	2026	2026	15	AKH!H2461
AHKFTA	2027	2027	15	AKH!I2461
EVFTA	2022	2022	7,5	EV-NK!D2432
EVFTA	2023	2023	5	EV-NK!E2432
EVFTA	2024	2024	2,5	EV-NK!F2432
EVFTA	2025	2025	0	EV-NK!G2432
EVFTA	2026	2026	0	EV-NK!H2432
EVFTA	2027	2027	0	EV-NK!I2432
UKVFTA	2022	2022	7,5	UKV!D2434
UKVFTA	2023	2023	5	UKV!E2434
UKVFTA	2024	2024	2,5	UKV!F2434
UKVFTA	2025	2025	0	UKV!G2434
UKVFTA	2026	2026	0	UKV!H2434
UKVFTA	2027	2027	0	UKV!I2434

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2428
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2428
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2428
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2428
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2428
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2428
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2428
RCEP A	2022	2022	13,5	RCEPT-A!D2451
RCEP A	2023	2023	12	RCEPT-A!E2451
RCEP A	2024	2024	10,5	RCEPT-A!F2451
RCEP A	2025	2025	9	RCEPT-A!G2451
RCEP A	2026	2026	7,5	RCEPT-A!H2451
RCEP A	2027	2027	6	RCEPT-A!I2451
RCEP B	2022	2022	13,5	B!D2451
RCEP B	2023	2023	12	B!E2451
RCEP B	2024	2024	10,5	B!F2451
RCEP B	2025	2025	9	B!G2451
RCEP B	2026	2026	7,5	B!H2451
RCEP B	2027	2027	6	B!I2451
RCEP C	2022	2022	13,5	C!D2451
RCEP C	2023	2023	12	C!E2451
RCEP C	2024	2024	10,5	C!F2451
RCEP C	2025	2025	9	C!G2451
RCEP C	2026	2026	7,5	C!H2451
RCEP C	2027	2027	6	C!I2451
RCEP D	2022	2022	13,6	D!D2451

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	12,3	D!E2451
RCEP D	2024	2024	10,9	D!F2451
RCEP D	2025	2025	9,5	D!G2451
RCEP D	2026	2026	8,2	D!H2451
RCEP D	2027	2027	6,8	D!I2451
RCEP E	2022	2022	13,5	E!D2454
RCEP E	2023	2023	12	E!E2454
RCEP E	2024	2024	10,5	E!F2454
RCEP E	2025	2025	9	E!G2454
RCEP E	2026	2026	7,5	E!H2454
RCEP E	2027	2027	6	E!I2454
RCEP F	2022	2022	13,5	F!D2451
RCEP F	2023	2023	12	F!E2451
RCEP F	2024	2024	10,5	F!F2451
RCEP F	2025	2025	9	F!G2451
RCEP F	2026	2026	7,5	F!H2451
RCEP F	2027	2027	6	F!I2451
VIFTA	2024	2024	12	VI!F2284
VIFTA	2025	2025	9	VI!G2284
VIFTA	2026	2026	6	VI!H2284
VIFTA	2027	2027	3	VI!I2284

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 1905.31 has 2 lines; 1905.31.20 is distinguished from its siblings by: Containing cocoa.	1905.31.10 Not containing cocoa	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 1905.31.20. 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 1905.31.20 was checked against BT2026 (cell BT2026!N2443), 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.