Vietnam Tariff Intelligence

HS 1301.90.40 detail

HS code	1301.90.40
Description	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) / - Other: / - - Lac
Unit	kg
Generated	06/11/2026 00:46:49
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/13019040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1793
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1793
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1793
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1797
ATIGA	2022	2022	0	AT!E1770

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F1770
ATIGA	2024	2024	0	AT!G1770
ATIGA	2025	2025	0	AT!H1770
ATIGA	2026	2026	0	AT!I1770
ATIGA	2027	2027	0	AT!J1770
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1800
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1800
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1800
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1800
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1800
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1800
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1802
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1802
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1802
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1802
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1802
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1802
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1804
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1772
AIFTA	30/12/2022	2022	0	AI!F1772
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1772
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1772
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1772
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1772
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1772
VKFTA	2022	2022	0	VK!E1770

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F1770
VKFTA	2024	2024	0	VK!G1770
VKFTA	2025	2025	0	VK!H1770
VKFTA	2026	2026	0	VK!I1770
VKFTA	2027	2027	0	VK!J1770
VCFTA	2022	2022	0	VC!D1811
VCFTA	2023	2023	0	VC!E1811
VCFTA	2024	2024	0	VC!F1811
VCFTA	2025	2025	0	VC!G1811
VCFTA	2026	2026	0	VC!H1811
VCFTA	2027	2027	0	VC!I1811
VN-EAEU	2022	2022	0	EAV!D1810
VN-EAEU	2023	2023	0	EAV!E1810
VN-EAEU	2024	2024	0	EAV!F1810
VN-EAEU	2025	2025	0	EAV!G1810
VN-EAEU	2026	2026	0	EAV!H1810
VN-EAEU	2027	2027	0	EAV!I1810
VNCU	2022	2022	0	VNCU!D310
VNCU	2023 - 2027		0	VNCU!E310
AHKFTA	2022	2022	0	AKH!D1816
AHKFTA	2023	2023	0	AKH!E1816
AHKFTA	2024	2024	0	AKH!F1816
AHKFTA	2025	2025	0	AKH!G1816
AHKFTA	2026	2026	0	AKH!H1816
AHKFTA	2027	2027	0	AKH!I1816
EVFTA	2022	2022	1,2	EV-NK!D1773

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	0	EV-NK!E1773
EVFTA	2024	2024	0	EV-NK!F1773
EVFTA	2025	2025	0	EV-NK!G1773
EVFTA	2026	2026	0	EV-NK!H1773
EVFTA	2027	2027	0	EV-NK!I1773
UKVFTA	2022	2022	1,2	UKV!D1775
UKVFTA	2023	2023	0	UKV!E1775
UKVFTA	2024	2024	0	UKV!F1775
UKVFTA	2025	2025	0	UKV!G1775
UKVFTA	2026	2026	0	UKV!H1775
UKVFTA	2027	2027	0	UKV!I1775
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1773
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1773
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1773
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1773
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1773
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1773
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1773
RCEP A	2022	2022	0	RCEPT-A!D1802
RCEP A	2023	2023	0	RCEPT-A!E1802
RCEP A	2024	2024	0	RCEPT-A!F1802
RCEP A	2025	2025	0	RCEPT-A!G1802
RCEP A	2026	2026	0	RCEPT-A!H1802
RCEP A	2027	2027	0	RCEPT-A!I1802
RCEP B	2022	2022	0	B!D1802
RCEP B	2023	2023	0	B!E1802

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F1802
RCEP B	2025	2025	0	B!G1802
RCEP B	2026	2026	0	B!H1802
RCEP B	2027	2027	0	B!I1802
RCEP C	2022	2022	0	C!D1802
RCEP C	2023	2023	0	C!E1802
RCEP C	2024	2024	0	C!F1802
RCEP C	2025	2025	0	C!G1802
RCEP C	2026	2026	0	C!H1802
RCEP C	2027	2027	0	C!I1802
RCEP D	2022	2022	0	D!D1802
RCEP D	2023	2023	0	D!E1802
RCEP D	2024	2024	0	D!F1802
RCEP D	2025	2025	0	D!G1802
RCEP D	2026	2026	0	D!H1802
RCEP D	2027	2027	0	D!I1802
RCEP E	2022	2022	0	E!D1804
RCEP E	2023	2023	0	E!E1804
RCEP E	2024	2024	0	E!F1804
RCEP E	2025	2025	0	E!G1804
RCEP E	2026	2026	0	E!H1804
RCEP E	2027	2027	0	E!I1804
RCEP F	2022	2022	0	F!D1802
RCEP F	2023	2023	0	F!E1802
RCEP F	2024	2024	0	F!F1802
RCEP F	2025	2025	0	F!G1802

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H1802
RCEP F	2027	2027	0	F!I1802
VIFTA	2024	2024	4.3	VI!F1675
VIFTA	2025	2025	3.6	VI!G1675
VIFTA	2026	2026	2.9	VI!H1675
VIFTA	2027	2027	2.1	VI!I1675

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1301.90 has 3 lines; 1301.90.40 is distinguished from its siblings by: Lac.	1301.90.30 Cannabis resins; 1301.90.90 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 "5/8/10".		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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1301.90.40. 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 5% for 1301.90.40 was checked against BT2026 (cell BT2026!N1793), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.