Vietnam Tariff Intelligence

HS 1302.11.10 detail

HS code	1302.11.10
Description	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products / - Vegetable saps and extracts: / - - Opium: / - - - Pulvis opii
Unit	kg
Generated	03/11/2026 10:56:57
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/13021110/

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!K1798
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1798
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1798
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
CPTPP	0,9; M: 1,3	0.9% · M: 1.3%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	5	5%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E1803
ATIGA	2022	2022	*	AT!E1776
ATIGA	2023	2023	*	AT!F1776
ATIGA	2024	2024	*	AT!G1776
ATIGA	2025	2025	*	AT!H1776
ATIGA	2026	2026	*	AT!I1776
ATIGA	2027	2027	*	AT!J1776
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E1806
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F1806

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G1806
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H1806
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I1806
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J1806
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E1808
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F1808
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G1808
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H1808
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I1808
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J1808
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F1810
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H1778
AIFTA	30/12/2022	2022	*	AI!F1778
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G1778
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H1778
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I1778
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J1778
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K1778
VKFTA	2022	2022	5	VK!E1776
VKFTA	2023	2023	5	VK!F1776
VKFTA	2024	2024	5	VK!G1776
VKFTA	2025	2025	5	VK!H1776
VKFTA	2026	2026	5	VK!I1776
VKFTA	2027	2027	5	VK!J1776
VCFTA	2022	2022	*	VC!D1817
VCFTA	2023	2023	*	VC!E1817

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F1817
VCFTA	2025	2025	*	VC!G1817
VCFTA	2026	2026	*	VC!H1817
VCFTA	2027	2027	*	VC!I1817
VN-EAEU	2022	2022	*	EAV!D1816
VN-EAEU	2023	2023	*	EAV!E1816
VN-EAEU	2024	2024	*	EAV!F1816
VN-EAEU	2025	2025	*	EAV!G1816
VN-EAEU	2026	2026	*	EAV!H1816
VN-EAEU	2027	2027	*	EAV!I1816
AHKFTA	2022	2022	*	AKH!D1822
AHKFTA	2023	2023	*	AKH!E1822
AHKFTA	2024	2024	*	AKH!F1822
AHKFTA	2025	2025	*	AKH!G1822
AHKFTA	2026	2026	*	AKH!H1822
AHKFTA	2027	2027	*	AKH!I1822
EVFTA	2022	2022	3,6	EV-NK!D1779
EVFTA	2023	2023	3,1	EV-NK!E1779
EVFTA	2024	2024	2,7	EV-NK!F1779
EVFTA	2025	2025	2,2	EV-NK!G1779
EVFTA	2026	2026	1,8	EV-NK!H1779
EVFTA	2027	2027	1,3	EV-NK!I1779
UKVFTA	2022	2022	3,6	UKV!D1781
UKVFTA	2023	2023	3,1	UKV!E1781
UKVFTA	2024	2024	2,7	UKV!F1781
UKVFTA	2025	2025	2,2	UKV!G1781

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	1,8	UKV!H1781
UKVFTA	2027	2027	1,3	UKV!I1781
CPTPP	(I)	2021 (DERIVED)	3,1	CPTPP!D1779
CPTPP	(II)	2022 (DERIVED)	2,7	CPTPP!E1779
CPTPP	(III)	2023 (DERIVED)	2,2	CPTPP!F1779
CPTPP	(IV)	2024 (DERIVED)	1,8	CPTPP!G1779
CPTPP	(V)	2025 (DERIVED)	1,3	CPTPP!H1779
CPTPP	(VI)	2026 (DERIVED)	0,9	CPTPP!I1779
CPTPP	(VII)	2027 (DERIVED)	0,4	CPTPP!J1779
RCEP A	2022	2022	*	RCEPT-A!D1808
RCEP A	2023	2023	*	RCEPT-A!E1808
RCEP A	2024	2024	*	RCEPT-A!F1808
RCEP A	2025	2025	*	RCEPT-A!G1808
RCEP A	2026	2026	*	RCEPT-A!H1808
RCEP A	2027	2027	*	RCEPT-A!I1808
RCEP B	2022	2022	*	B!D1808
RCEP B	2023	2023	*	B!E1808
RCEP B	2024	2024	*	B!F1808
RCEP B	2025	2025	*	B!G1808
RCEP B	2026	2026	*	B!H1808
RCEP B	2027	2027	*	B!I1808
RCEP C	2022	2022	*	C!D1808
RCEP C	2023	2023	*	C!E1808
RCEP C	2024	2024	*	C!F1808
RCEP C	2025	2025	*	C!G1808
RCEP C	2026	2026	*	C!H1808

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I1808
RCEP D	2022	2022	*	D!D1808
RCEP D	2023	2023	*	D!E1808
RCEP D	2024	2024	*	D!F1808
RCEP D	2025	2025	*	D!G1808
RCEP D	2026	2026	*	D!H1808
RCEP D	2027	2027	*	D!I1808
RCEP E	2022	2022	*	E!D1810
RCEP E	2023	2023	*	E!E1810
RCEP E	2024	2024	*	E!F1810
RCEP E	2025	2025	*	E!G1810
RCEP E	2026	2026	*	E!H1810
RCEP E	2027	2027	*	E!I1810
RCEP F	2022	2022	*	F!D1808
RCEP F	2023	2023	*	F!E1808
RCEP F	2024	2024	*	F!F1808
RCEP F	2025	2025	*	F!G1808
RCEP F	2026	2026	*	F!H1808
RCEP F	2027	2027	*	F!I1808
VIFTA	2024	2024	*	VI!F1680
VIFTA	2025	2025	*	VI!G1680
VIFTA	2026	2026	*	VI!H1680
VIFTA	2027	2027	*	VI!I1680

Advisory & warnings

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

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "0,9; M: 1,3" has a general 0.9% and an "M:" 1.3% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "0,9; M: 1,3", the FTA schedule for period (VI) shows "0,9".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VKFTA 5%, VN-LAO 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 1302.11 has 2 lines; 1302.11.10 is distinguished from its siblings by: Pulvis opii.	1302.11.90 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 1302.11.10. 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 1302.11.10 was checked against BT2026 (cell BT2026!N1798), 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.