Vietnam Tariff Intelligence

HS 1302.19.40 detail

HS code	1302.19.40
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: / - - Other: / - - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone
Unit	kg
Generated	02/11/2026 07:47:00
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/13021940/

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!K1805
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1805
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1805
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
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
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!E1810

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1783
ATIGA	2023	2023	0	AT!F1783
ATIGA	2024	2024	0	AT!G1783
ATIGA	2025	2025	0	AT!H1783
ATIGA	2026	2026	0	AT!I1783
ATIGA	2027	2027	0	AT!J1783
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1813
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1813
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1813
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1813
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1813
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1813
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1815
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1815
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1815
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1815
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1815
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1815
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1817
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1785
AIFTA	30/12/2022	2022	0	AI!F1785
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1785
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1785
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1785
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1785
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1785

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1783
VKFTA	2023	2023	0	VK!F1783
VKFTA	2024	2024	0	VK!G1783
VKFTA	2025	2025	0	VK!H1783
VKFTA	2026	2026	0	VK!I1783
VKFTA	2027	2027	0	VK!J1783
VCFTA	2022	2022	0	VC!D1824
VCFTA	2023	2023	0	VC!E1824
VCFTA	2024	2024	0	VC!F1824
VCFTA	2025	2025	0	VC!G1824
VCFTA	2026	2026	0	VC!H1824
VCFTA	2027	2027	0	VC!I1824
VN-EAEU	2022	2022	0	EAV!D1823
VN-EAEU	2023	2023	0	EAV!E1823
VN-EAEU	2024	2024	0	EAV!F1823
VN-EAEU	2025	2025	0	EAV!G1823
VN-EAEU	2026	2026	0	EAV!H1823
VN-EAEU	2027	2027	0	EAV!I1823
AHKFTA	2022	2022	0	AKH!D1829
AHKFTA	2023	2023	0	AKH!E1829
AHKFTA	2024	2024	0	AKH!F1829
AHKFTA	2025	2025	0	AKH!G1829
AHKFTA	2026	2026	0	AKH!H1829
AHKFTA	2027	2027	0	AKH!I1829
EVFTA	2022	2022	1,2	EV-NK!D1786
EVFTA	2023	2023	0	EV-NK!E1786

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F1786
EVFTA	2025	2025	0	EV-NK!G1786
EVFTA	2026	2026	0	EV-NK!H1786
EVFTA	2027	2027	0	EV-NK!I1786
UKVFTA	2022	2022	1,2	UKV!D1788
UKVFTA	2023	2023	0	UKV!E1788
UKVFTA	2024	2024	0	UKV!F1788
UKVFTA	2025	2025	0	UKV!G1788
UKVFTA	2026	2026	0	UKV!H1788
UKVFTA	2027	2027	0	UKV!I1788
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1786
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1786
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1786
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1786
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1786
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1786
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1786
RCEP A	2022	2022	0	RCEPT-A!D1815
RCEP A	2023	2023	0	RCEPT-A!E1815
RCEP A	2024	2024	0	RCEPT-A!F1815
RCEP A	2025	2025	0	RCEPT-A!G1815
RCEP A	2026	2026	0	RCEPT-A!H1815
RCEP A	2027	2027	0	RCEPT-A!I1815
RCEP B	2022	2022	0	B!D1815
RCEP B	2023	2023	0	B!E1815
RCEP B	2024	2024	0	B!F1815

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1815
RCEP B	2026	2026	0	B!H1815
RCEP B	2027	2027	0	B!I1815
RCEP C	2022	2022	0	C!D1815
RCEP C	2023	2023	0	C!E1815
RCEP C	2024	2024	0	C!F1815
RCEP C	2025	2025	0	C!G1815
RCEP C	2026	2026	0	C!H1815
RCEP C	2027	2027	0	C!I1815
RCEP D	2022	2022	0	D!D1815
RCEP D	2023	2023	0	D!E1815
RCEP D	2024	2024	0	D!F1815
RCEP D	2025	2025	0	D!G1815
RCEP D	2026	2026	0	D!H1815
RCEP D	2027	2027	0	D!I1815
RCEP E	2022	2022	0	E!D1817
RCEP E	2023	2023	0	E!E1817
RCEP E	2024	2024	0	E!F1817
RCEP E	2025	2025	0	E!G1817
RCEP E	2026	2026	0	E!H1817
RCEP E	2027	2027	0	E!I1817
RCEP F	2022	2022	0	F!D1815
RCEP F	2023	2023	0	F!E1815
RCEP F	2024	2024	0	F!F1815
RCEP F	2025	2025	0	F!G1815
RCEP F	2026	2026	0	F!H1815

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1815
VIFTA	2024	2024	4.3	VI!F1687
VIFTA	2025	2025	3.6	VI!G1687
VIFTA	2026	2026	2.9	VI!H1687
VIFTA	2027	2027	2.1	VI!I1687

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 1302.19 has 4 lines; 1302.19.40 is distinguished from its siblings by: Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone.	1302.19.20 Extracts and tinctures of cannabis; 1302.19.50 Japan (or Chinese) lacquer (natural lacquer); 1302.19.90 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 1302.19.40. 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 1302.19.40 was checked against BT2026 (cell BT2026!N1805), 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.