Vietnam Tariff Intelligence

HS 1701.12.00 detail

HS code	1701.12.00
Description	Cane or beet sugar and chemically pure sucrose, in solid form / - Raw sugar not containing added flavouring or colouring matter: / - - Beet sugar
Unit	kg
Generated	09/11/2026 21:13:04
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/17011200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5 (NHN: 120)	37.5% · out-of-quota 120%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2284
Preferential (MFN)	25 (NHN: 80)	25% · out-of-quota 80%	26/2023/NĐ-CP	2023-07-15	BT2026!N2284
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2284
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 (NHN: 50)	0% · out-of-quota 50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	4,5; M: 6,8	4.5% · M: 6.8%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
EVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	5,4	5.4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	15	15%	Consolidated BT2026	2026	VK	125/2022/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
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 (*)
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)		5	AC!E2290
ATIGA	2022	2022	0	AT!E2251
ATIGA	2023	2023	0	AT!F2251
ATIGA	2024	2024	0	AT!G2251
ATIGA	2025	2025	0	AT!H2251
ATIGA	2026	2026	0	AT!I2251
ATIGA	2027	2027	0	AT!J2251
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E2289
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F2289

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G2289
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H2289
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I2289
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J2289
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E2291
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F2291
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G2291
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H2291
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I2291
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J2291
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F2293
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0 (NHN: 50)	AANZ!H2257
AIFTA	30/12/2022	2022	*	AI!F2253
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G2253
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H2253
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I2253
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J2253
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K2253
VKFTA	2022	2022	15	VK!E2251
VKFTA	2023	2023	15	VK!F2251
VKFTA	2024	2024	15	VK!G2251
VKFTA	2025	2025	15	VK!H2251
VKFTA	2026	2026	15	VK!I2251
VKFTA	2027	2027	15	VK!J2251
VCFTA	2022	2022	*	VC!D2300
VCFTA	2023	2023	*	VC!E2300

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F2300
VCFTA	2025	2025	*	VC!G2300
VCFTA	2026	2026	*	VC!H2300
VCFTA	2027	2027	*	VC!I2300
VN-EAEU	2022	2022	*	EAV!D2293
VN-EAEU	2023	2023	*	EAV!E2293
VN-EAEU	2024	2024	*	EAV!F2293
VN-EAEU	2025	2025	*	EAV!G2293
VN-EAEU	2026	2026	*	EAV!H2293
VN-EAEU	2027	2027	*	EAV!I2293
AHKFTA	2022	2022	*	AKH!D2305
AHKFTA	2023	2023	*	AKH!E2305
AHKFTA	2024	2024	*	AKH!F2305
AHKFTA	2025	2025	*	AKH!G2305
AHKFTA	2026	2026	*	AKH!H2305
AHKFTA	2027	2027	*	AKH!I2305
EVFTA	2022	2022	10,9	EV-NK!D2272
EVFTA	2023	2023	9,5	EV-NK!E2272
EVFTA	2024	2024	8,1	EV-NK!F2272
EVFTA	2025	2025	6,8	EV-NK!G2272
EVFTA	2026	2026	5,4	EV-NK!H2272
EVFTA	2027	2027	4	EV-NK!I2272
UKVFTA	2022	2022	10,9	UKV!D2274
UKVFTA	2023	2023	9,5	UKV!E2274
UKVFTA	2024	2024	8,1	UKV!F2274
UKVFTA	2025	2025	6,8	UKV!G2274

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	5,4	UKV!H2274
UKVFTA	2027	2027	4	UKV!I2274
CPTPP	(I)	2021 (DERIVED)	15,9	CPTPP!D2270
CPTPP	(II)	2022 (DERIVED)	13,6	CPTPP!E2270
CPTPP	(III)	2023 (DERIVED)	11,3	CPTPP!F2270
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G2270
CPTPP	(V)	2025 (DERIVED)	6,8	CPTPP!H2270
CPTPP	(VI)	2026 (DERIVED)	4,5	CPTPP!I2270
CPTPP	(VII)	2027 (DERIVED)	2,2	CPTPP!J2270
RCEP A	2022	2022	*	RCEPT-A!D2291
RCEP A	2023	2023	*	RCEPT-A!E2291
RCEP A	2024	2024	*	RCEPT-A!F2291
RCEP A	2025	2025	*	RCEPT-A!G2291
RCEP A	2026	2026	*	RCEPT-A!H2291
RCEP A	2027	2027	*	RCEPT-A!I2291
RCEP B	2022	2022	*	B!D2291
RCEP B	2023	2023	*	B!E2291
RCEP B	2024	2024	*	B!F2291
RCEP B	2025	2025	*	B!G2291
RCEP B	2026	2026	*	B!H2291
RCEP B	2027	2027	*	B!I2291
RCEP C	2022	2022	*	C!D2291
RCEP C	2023	2023	*	C!E2291
RCEP C	2024	2024	*	C!F2291
RCEP C	2025	2025	*	C!G2291
RCEP C	2026	2026	*	C!H2291

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I2291
RCEP D	2022	2022	*	D!D2291
RCEP D	2023	2023	*	D!E2291
RCEP D	2024	2024	*	D!F2291
RCEP D	2025	2025	*	D!G2291
RCEP D	2026	2026	*	D!H2291
RCEP D	2027	2027	*	D!I2291
RCEP E	2022	2022	*	E!D2294
RCEP E	2023	2023	*	E!E2294
RCEP E	2024	2024	*	E!F2294
RCEP E	2025	2025	*	E!G2294
RCEP E	2026	2026	*	E!H2294
RCEP E	2027	2027	*	E!I2294
RCEP F	2022	2022	*	F!D2291
RCEP F	2023	2023	*	F!E2291
RCEP F	2024	2024	*	F!F2291
RCEP F	2025	2025	*	F!G2291
RCEP F	2026	2026	*	F!H2291
RCEP F	2027	2027	*	F!I2291
VIFTA	2024	2024	*	VI!F2140
VIFTA	2025	2025	*	VI!G2140
VIFTA	2026	2026	*	VI!H2140
VIFTA	2027	2027	*	VI!I2140

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hạn ngạch thuế quan (12/2018/TT-BTC)		12/2018/TT-BTC	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-005	YELLOW	Tariff quota (MFN)	MFN rate "25 (NHN: 80)": in-quota 25%, out-of-quota 80%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-005	YELLOW	Tariff quota (NKTT)	NKTT rate "37.5 (NHN: 120)": in-quota 37.5%, out-of-quota 120%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-005	YELLOW	Tariff quota (AANZFTA)	AANZFTA rate "0 (NHN: 50)": in-quota 0%, out-of-quota 50%.		12/2018/TT-BCT	Confirm tariff-quota allocation before budgeting.	Not verified – check required
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "4,5; M: 6,8" has a general 4.5% and an "M:" 6.8% 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 "4,5; M: 6,8", the FTA schedule for period (VI) shows "4,5".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1701.12.00. 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% · out-of-quota 80% for 1701.12.00 was checked against BT2026 (cell BT2026!N2284), 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
Hạn ngạch thuế quan (12/2018/TT-BTC)

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.