Vietnam Tariff Intelligence

HS 1702.40.00 detail

HS code	1702.40.00
Description	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel / - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar
Unit	kg
Generated	09/11/2026 19:17:23
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/17024000/

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!K2300
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N2300
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2300
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
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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	1,8; M: 2,7	1.8% · M: 2.7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,6	3.6%	Consolidated BT2026	2026	EUR.1	117/2022/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	15	15%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		0	AC!E2307
ATIGA	2022	2022	0	AT!E2268
ATIGA	2023	2023	0	AT!F2268
ATIGA	2024	2024	0	AT!G2268
ATIGA	2025	2025	0	AT!H2268
ATIGA	2026	2026	0	AT!I2268
ATIGA	2027	2027	0	AT!J2268
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2306
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2306
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2306
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2306

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2306
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2306
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2308
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2308
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2308
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2308
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2308
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2308
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2310
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2274
AIFTA	30/12/2022	2022	0	AI!F2270
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2270
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2270
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2270
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2270
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2270
VKFTA	2022	2022	0	VK!E2268
VKFTA	2023	2023	0	VK!F2268
VKFTA	2024	2024	0	VK!G2268
VKFTA	2025	2025	0	VK!H2268
VKFTA	2026	2026	0	VK!I2268
VKFTA	2027	2027	0	VK!J2268
VCFTA	2022	2022	4	VC!D2317
VCFTA	2023	2023	2	VC!E2317
VCFTA	2024	2024	0	VC!F2317
VCFTA	2025	2025	0	VC!G2317

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H2317
VCFTA	2027	2027	0	VC!I2317
VN-EAEU	2022	2022	*	EAV!D2310
VN-EAEU	2023	2023	*	EAV!E2310
VN-EAEU	2024	2024	*	EAV!F2310
VN-EAEU	2025	2025	*	EAV!G2310
VN-EAEU	2026	2026	*	EAV!H2310
VN-EAEU	2027	2027	*	EAV!I2310
AHKFTA	2022	2022	9	AKH!D2322
AHKFTA	2023	2023	6	AKH!E2322
AHKFTA	2024	2024	6	AKH!F2322
AHKFTA	2025	2025	3	AKH!G2322
AHKFTA	2026	2026	3	AKH!H2322
AHKFTA	2027	2027	0	AKH!I2322
EVFTA	2022	2022	7,2	EV-NK!D2289
EVFTA	2023	2023	6,3	EV-NK!E2289
EVFTA	2024	2024	5,4	EV-NK!F2289
EVFTA	2025	2025	4,5	EV-NK!G2289
EVFTA	2026	2026	3,6	EV-NK!H2289
EVFTA	2027	2027	2,7	EV-NK!I2289
UKVFTA	2022	2022	7,2	UKV!D2291
UKVFTA	2023	2023	6,3	UKV!E2291
UKVFTA	2024	2024	5,4	UKV!F2291
UKVFTA	2025	2025	4,5	UKV!G2291
UKVFTA	2026	2026	3,6	UKV!H2291
UKVFTA	2027	2027	2,7	UKV!I2291

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	6,3	CPTPP!D2287
CPTPP	(II)	2022 (DERIVED)	5,4	CPTPP!E2287
CPTPP	(III)	2023 (DERIVED)	4,5	CPTPP!F2287
CPTPP	(IV)	2024 (DERIVED)	3,6	CPTPP!G2287
CPTPP	(V)	2025 (DERIVED)	2,7	CPTPP!H2287
CPTPP	(VI)	2026 (DERIVED)	1,8	CPTPP!I2287
CPTPP	(VII)	2027 (DERIVED)	0,9	CPTPP!J2287
RCEP A	2022	2022	13,5	RCEPT-A!D2308
RCEP A	2023	2023	12	RCEPT-A!E2308
RCEP A	2024	2024	10,5	RCEPT-A!F2308
RCEP A	2025	2025	9	RCEPT-A!G2308
RCEP A	2026	2026	7,5	RCEPT-A!H2308
RCEP A	2027	2027	6	RCEPT-A!I2308
RCEP B	2022	2022	13,5	B!D2308
RCEP B	2023	2023	12	B!E2308
RCEP B	2024	2024	10,5	B!F2308
RCEP B	2025	2025	9	B!G2308
RCEP B	2026	2026	7,5	B!H2308
RCEP B	2027	2027	6	B!I2308
RCEP C	2022	2022	13,5	C!D2308
RCEP C	2023	2023	12	C!E2308
RCEP C	2024	2024	10,5	C!F2308
RCEP C	2025	2025	9	C!G2308
RCEP C	2026	2026	7,5	C!H2308
RCEP C	2027	2027	6	C!I2308
RCEP D	2022	2022	13,6	D!D2308

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	12,3	D!E2308
RCEP D	2024	2024	10,9	D!F2308
RCEP D	2025	2025	9,5	D!G2308
RCEP D	2026	2026	8,2	D!H2308
RCEP D	2027	2027	6,8	D!I2308
RCEP E	2022	2022	13,5	E!D2311
RCEP E	2023	2023	12	E!E2311
RCEP E	2024	2024	10,5	E!F2311
RCEP E	2025	2025	9	E!G2311
RCEP E	2026	2026	7,5	E!H2311
RCEP E	2027	2027	6	E!I2311
RCEP F	2022	2022	13,5	F!D2308
RCEP F	2023	2023	12	F!E2308
RCEP F	2024	2024	10,5	F!F2308
RCEP F	2025	2025	9	F!G2308
RCEP F	2026	2026	7,5	F!H2308
RCEP F	2027	2027	6	F!I2308
VIFTA	2024	2024	15	VI!F2156
VIFTA	2025	2025	15	VI!G2156
VIFTA	2026	2026	15	VI!H2156
VIFTA	2027	2027	15	VI!I2156

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 "1,8; M: 2,7" has a general 1.8% and an "M:" 2.7% 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 "1,8; M: 2,7", the FTA schedule for period (VI) shows "1,8".		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	VIFTA 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
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 1702.40.00. 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 15% for 1702.40.00 was checked against BT2026 (cell BT2026!N2300), 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.