Vietnam Tariff Intelligence

HS 1704.10.00 detail

HS code	1704.10.00
Description	Sugar confectionery (including white chocolate), not containing cocoa / - Chewing gum, whether or not sugar-coated
Unit	kg
Generated	11/11/2026 15:21:13
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/17041000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2326
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2326
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2326
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
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

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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E2335
ATIGA	2022	2022	0	AT!E2296

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2296
ATIGA	2024	2024	0	AT!G2296
ATIGA	2025	2025	0	AT!H2296
ATIGA	2026	2026	0	AT!I2296
ATIGA	2027	2027	0	AT!J2296
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2334
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2334
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2334
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2334
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2334
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2334
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2336
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2336
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2336
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2336
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2336
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2336
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2338
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2302
AIFTA	30/12/2022	2022	5	AI!F2298
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2298
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2298
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2298
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2298
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2298
VKFTA	2022	2022	0	VK!E2296

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2296
VKFTA	2024	2024	0	VK!G2296
VKFTA	2025	2025	0	VK!H2296
VKFTA	2026	2026	0	VK!I2296
VKFTA	2027	2027	0	VK!J2296
VCFTA	2022	2022	5	VC!D2345
VCFTA	2023	2023	3	VC!E2345
VCFTA	2024	2024	0	VC!F2345
VCFTA	2025	2025	0	VC!G2345
VCFTA	2026	2026	0	VC!H2345
VCFTA	2027	2027	0	VC!I2345
VN-EAEU	2022	2022	6,8	EAV!D2338
VN-EAEU	2023	2023	4,5	EAV!E2338
VN-EAEU	2024	2024	2,3	EAV!F2338
VN-EAEU	2025	2025	0	EAV!G2338
VN-EAEU	2026	2026	0	EAV!H2338
VN-EAEU	2027	2027	0	EAV!I2338
AHKFTA	2022	2022	25	AKH!D2350
AHKFTA	2023	2023	25	AKH!E2350
AHKFTA	2024	2024	25	AKH!F2350
AHKFTA	2025	2025	25	AKH!G2350
AHKFTA	2026	2026	25	AKH!H2350
AHKFTA	2027	2027	25	AKH!I2350
EVFTA	2022	2022	15,6	EV-NK!D2317
EVFTA	2023	2023	12,5	EV-NK!E2317
EVFTA	2024	2024	9,3	EV-NK!F2317

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	6,2	EV-NK!G2317
EVFTA	2026	2026	3,1	EV-NK!H2317
EVFTA	2027	2027	0	EV-NK!I2317
UKVFTA	2022	2022	15,6	UKV!D2319
UKVFTA	2023	2023	12,5	UKV!E2319
UKVFTA	2024	2024	9,3	UKV!F2319
UKVFTA	2025	2025	6,2	UKV!G2319
UKVFTA	2026	2026	3,1	UKV!H2319
UKVFTA	2027	2027	0	UKV!I2319
CPTPP	(I)	2021 (DERIVED)	10,7	CPTPP!D2315
CPTPP	(II)	2022 (DERIVED)	7,1	CPTPP!E2315
CPTPP	(III)	2023 (DERIVED)	3,5	CPTPP!F2315
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2315
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2315
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2315
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2315
RCEP A	2022	2022	25	RCEPT-A!D2336
RCEP A	2023	2023	25	RCEPT-A!E2336
RCEP A	2024	2024	25	RCEPT-A!F2336
RCEP A	2025	2025	25	RCEPT-A!G2336
RCEP A	2026	2026	25	RCEPT-A!H2336
RCEP A	2027	2027	25	RCEPT-A!I2336
RCEP B	2022	2022	25	B!D2336
RCEP B	2023	2023	25	B!E2336
RCEP B	2024	2024	25	B!F2336
RCEP B	2025	2025	25	B!G2336

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	25	B!H2336
RCEP B	2027	2027	25	B!I2336
RCEP C	2022	2022	25	C!D2336
RCEP C	2023	2023	25	C!E2336
RCEP C	2024	2024	25	C!F2336
RCEP C	2025	2025	25	C!G2336
RCEP C	2026	2026	25	C!H2336
RCEP C	2027	2027	25	C!I2336
RCEP D	2022	2022	25	D!D2336
RCEP D	2023	2023	25	D!E2336
RCEP D	2024	2024	25	D!F2336
RCEP D	2025	2025	25	D!G2336
RCEP D	2026	2026	25	D!H2336
RCEP D	2027	2027	25	D!I2336
RCEP E	2022	2022	25	E!D2339
RCEP E	2023	2023	25	E!E2339
RCEP E	2024	2024	25	E!F2339
RCEP E	2025	2025	25	E!G2339
RCEP E	2026	2026	25	E!H2339
RCEP E	2027	2027	25	E!I2339
RCEP F	2022	2022	25	F!D2336
RCEP F	2023	2023	25	F!E2336
RCEP F	2024	2024	25	F!F2336
RCEP F	2025	2025	25	F!G2336
RCEP F	2026	2026	25	F!H2336
RCEP F	2027	2027	25	F!I2336

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	21,4	VI!F2182
VIFTA	2025	2025	17.9	VI!G2182
VIFTA	2026	2026	14.3	VI!H2182
VIFTA	2027	2027	10.7	VI!I2182

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 "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 1704.10.00. 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% for 1704.10.00 was checked against BT2026 (cell BT2026!N2326), 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
HH KTCN về an toàn thực phẩm (1182/QĐ-BCT-PL2-2021)

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.