Vietnam Tariff Intelligence

HS 1803.10.00 detail

HS code	1803.10.00
Description	Cocoa paste, whether or not defatted / - Not defatted
Unit	kg
Generated	11/11/2026 17:28:41
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/18031000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2346
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N2346
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2346
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	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!E2353
ATIGA	2022	2022	0	AT!E2314

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F2314
ATIGA	2024	2024	0	AT!G2314
ATIGA	2025	2025	0	AT!H2314
ATIGA	2026	2026	0	AT!I2314
ATIGA	2027	2027	0	AT!J2314
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2352
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2352
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2352
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2352
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2352
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2352
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2354
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2354
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2354
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2354
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2354
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2354
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2356
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2320
AIFTA	30/12/2022	2022	0	AI!F2316
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2316
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2316
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2316
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2316
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2316
VKFTA	2022	2022	0	VK!E2314

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F2314
VKFTA	2024	2024	0	VK!G2314
VKFTA	2025	2025	0	VK!H2314
VKFTA	2026	2026	0	VK!I2314
VKFTA	2027	2027	0	VK!J2314
VCFTA	2022	2022	2	VC!D2363
VCFTA	2023	2023	1	VC!E2363
VCFTA	2024	2024	0	VC!F2363
VCFTA	2025	2025	0	VC!G2363
VCFTA	2026	2026	0	VC!H2363
VCFTA	2027	2027	0	VC!I2363
VN-EAEU	2022	2022	0	EAV!D2356
VN-EAEU	2023	2023	0	EAV!E2356
VN-EAEU	2024	2024	0	EAV!F2356
VN-EAEU	2025	2025	0	EAV!G2356
VN-EAEU	2026	2026	0	EAV!H2356
VN-EAEU	2027	2027	0	EAV!I2356
AHKFTA	2022	2022	0	AKH!D2368
AHKFTA	2023	2023	0	AKH!E2368
AHKFTA	2024	2024	0	AKH!F2368
AHKFTA	2025	2025	0	AKH!G2368
AHKFTA	2026	2026	0	AKH!H2368
AHKFTA	2027	2027	0	AKH!I2368
EVFTA	2022	2022	6,2	EV-NK!D2335
EVFTA	2023	2023	5	EV-NK!E2335
EVFTA	2024	2024	3,7	EV-NK!F2335

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	2,5	EV-NK!G2335
EVFTA	2026	2026	1,2	EV-NK!H2335
EVFTA	2027	2027	0	EV-NK!I2335
UKVFTA	2022	2022	6,2	UKV!D2337
UKVFTA	2023	2023	5	UKV!E2337
UKVFTA	2024	2024	3,7	UKV!F2337
UKVFTA	2025	2025	2,5	UKV!G2337
UKVFTA	2026	2026	1,2	UKV!H2337
UKVFTA	2027	2027	0	UKV!I2337
CPTPP	(I)	2021 (DERIVED)	5	CPTPP!D2333
CPTPP	(II)	2022 (DERIVED)	3,7	CPTPP!E2333
CPTPP	(III)	2023 (DERIVED)	2,5	CPTPP!F2333
CPTPP	(IV)	2024 (DERIVED)	1,2	CPTPP!G2333
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2333
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2333
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2333
RCEP A	2022	2022	0	RCEPT-A!D2354
RCEP A	2023	2023	0	RCEPT-A!E2354
RCEP A	2024	2024	0	RCEPT-A!F2354
RCEP A	2025	2025	0	RCEPT-A!G2354
RCEP A	2026	2026	0	RCEPT-A!H2354
RCEP A	2027	2027	0	RCEPT-A!I2354
RCEP B	2022	2022	0	B!D2354
RCEP B	2023	2023	0	B!E2354
RCEP B	2024	2024	0	B!F2354
RCEP B	2025	2025	0	B!G2354

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H2354
RCEP B	2027	2027	0	B!I2354
RCEP C	2022	2022	0	C!D2354
RCEP C	2023	2023	0	C!E2354
RCEP C	2024	2024	0	C!F2354
RCEP C	2025	2025	0	C!G2354
RCEP C	2026	2026	0	C!H2354
RCEP C	2027	2027	0	C!I2354
RCEP D	2022	2022	0	D!D2354
RCEP D	2023	2023	0	D!E2354
RCEP D	2024	2024	0	D!F2354
RCEP D	2025	2025	0	D!G2354
RCEP D	2026	2026	0	D!H2354
RCEP D	2027	2027	0	D!I2354
RCEP E	2022	2022	0	E!D2357
RCEP E	2023	2023	0	E!E2357
RCEP E	2024	2024	0	E!F2357
RCEP E	2025	2025	0	E!G2357
RCEP E	2026	2026	0	E!H2357
RCEP E	2027	2027	0	E!I2357
RCEP F	2022	2022	0	F!D2354
RCEP F	2023	2023	0	F!E2354
RCEP F	2024	2024	0	F!F2354
RCEP F	2025	2025	0	F!G2354
RCEP F	2026	2026	0	F!H2354
RCEP F	2027	2027	0	F!I2354

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	9	VI!F2198
VIFTA	2025	2025	8	VI!G2198
VIFTA	2026	2026	7	VI!H2198
VIFTA	2027	2027	6	VI!I2198

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 1803.10.00. 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 10% for 1803.10.00 was checked against BT2026 (cell BT2026!N2346), 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.