Vietnam Tariff Intelligence

HS 1806.31.00 detail

HS code	1806.31.00
Description	Chocolate and other food preparations containing cocoa / - Other, in blocks, slabs or bars: / - - Filled
Unit	kg
Generated	04/11/2026 05:33:35
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/18063100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	19.5	19.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2356
Preferential (MFN)	13	13%	26/2023/NĐ-CP	2023-07-15	BT2026!N2356
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2356
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MM)	0% (except MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	5.2	5.2%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	13	13%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
CPTPP	0/0	0 / 0 (several rates)	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
EVFTA	0/3,7	0 / 3,7 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
RCEP (Annex A)	6,5/17,5	6,5 / 17,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	6,5/17,5	6,5 / 17,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex C)	6,5/17,5	6,5 / 17,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	7,1/19,1	7,1 / 19,1 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	6,5/17,5	6,5 / 17,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex F)	6,5/17,5	6,5 / 17,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
UKVFTA	0/3,7	0 / 3,7 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
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!E2366
ATIGA	2022	2022	0	AT!E2327
ATIGA	2023	2023	0	AT!F2327
ATIGA	2024	2024	0	AT!G2327
ATIGA	2025	2025	0	AT!H2327
ATIGA	2026	2026	0	AT!I2327
ATIGA	2027	2027	0	AT!J2327
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2365
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2365
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2365

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2365
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2365
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2365
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2367
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2367
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2367
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2367
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2367
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2367
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2369
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2333
AIFTA	30/12/2022	2022	5	AI!F2329
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2329
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2329
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2329
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2329
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2329
VKFTA	2022	2022	0	VK!E2327
VKFTA	2023	2023	0	VK!F2327
VKFTA	2024	2024	0	VK!G2327
VKFTA	2025	2025	0	VK!H2327
VKFTA	2026	2026	0	VK!I2327
VKFTA	2027	2027	0	VK!J2327
VCFTA	2022	2022	10	VC!D2376
VCFTA	2023	2023	8	VC!E2376
VCFTA	2024	2024	6	VC!F2376

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G2376
VCFTA	2026	2026	2	VC!H2376
VCFTA	2027	2027	0	VC!I2376
VN-EAEU	2022	2022	0	EAV!D2369
VN-EAEU	2023	2023	0	EAV!E2369
VN-EAEU	2024	2024	0	EAV!F2369
VN-EAEU	2025	2025	0	EAV!G2369
VN-EAEU	2026	2026	0	EAV!H2369
VN-EAEU	2027	2027	0	EAV!I2369
AHKFTA	2022	2022	13	AKH!D2381
AHKFTA	2023	2023	13	AKH!E2381
AHKFTA	2024	2024	13	AKH!F2381
AHKFTA	2025	2025	13	AKH!G2381
AHKFTA	2026	2026	13	AKH!H2381
AHKFTA	2027	2027	13	AKH!I2381
EVFTA	2022	2022		EV-NK!2348
EVFTA	2023	2023		EV-NK!2348
EVFTA	2024	2024		EV-NK!2348
EVFTA	2025	2025		EV-NK!2348
EVFTA	2026	2026		EV-NK!2348
EVFTA	2027	2027		EV-NK!2348
UKVFTA	2022	2022		UKV!2350
UKVFTA	2023	2023		UKV!2350
UKVFTA	2024	2024		UKV!2350
UKVFTA	2025	2025		UKV!2350
UKVFTA	2026	2026		UKV!2350

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027		UKV!2350
CPTPP	(I)	2021 (DERIVED)		CPTPP!2346
CPTPP	(II)	2022 (DERIVED)		CPTPP!2346
CPTPP	(III)	2023 (DERIVED)		CPTPP!2346
CPTPP	(IV)	2024 (DERIVED)		CPTPP!2346
CPTPP	(V)	2025 (DERIVED)		CPTPP!2346
CPTPP	(VI)	2026 (DERIVED)		CPTPP!2346
CPTPP	(VII)	2027 (DERIVED)		CPTPP!2346
RCEP A	2022	2022		RCEPT-A!2367
RCEP A	2023	2023		RCEPT-A!2367
RCEP A	2024	2024		RCEPT-A!2367
RCEP A	2025	2025		RCEPT-A!2367
RCEP A	2026	2026		RCEPT-A!2367
RCEP A	2027	2027		RCEPT-A!2367
RCEP B	2022	2022		B!2367
RCEP B	2023	2023		B!2367
RCEP B	2024	2024		B!2367
RCEP B	2025	2025		B!2367
RCEP B	2026	2026		B!2367
RCEP B	2027	2027		B!2367
RCEP C	2022	2022		C!2367
RCEP C	2023	2023		C!2367
RCEP C	2024	2024		C!2367
RCEP C	2025	2025		C!2367
RCEP C	2026	2026		C!2367
RCEP C	2027	2027		C!2367

FTA	Period	Year	Source value	Source
RCEP D	2022	2022		D!2367
RCEP D	2023	2023		D!2367
RCEP D	2024	2024		D!2367
RCEP D	2025	2025		D!2367
RCEP D	2026	2026		D!2367
RCEP D	2027	2027		D!2367
RCEP E	2022	2022		E!2370
RCEP E	2023	2023		E!2370
RCEP E	2024	2024		E!2370
RCEP E	2025	2025		E!2370
RCEP E	2026	2026		E!2370
RCEP E	2027	2027		E!2370
RCEP F	2022	2022		F!2367
RCEP F	2023	2023		F!2367
RCEP F	2024	2024		F!2367
RCEP F	2025	2025		F!2367
RCEP F	2026	2026		F!2367
RCEP F	2027	2027		F!2367
VIFTA	2024	2024	10.4	VI!F2208
VIFTA	2025	2025	7.8	VI!G2208
VIFTA	2026	2026	5.2	VI!H2208
VIFTA	2027	2027	2.6	VI!I2208

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 13%: the preferential rate is equal to or higher than the MFN rate (13%) in the source tariff – claiming the FTA brings no saving.	MFN 13%		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 1806.31.00. 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 13% for 1806.31.00 was checked against BT2026 (cell BT2026!N2356), 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.