Vietnam Tariff Intelligence

HS 1806.90.40 detail

HS code	1806.90.40
Description	Chocolate and other food preparations containing cocoa / - Other: / - - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but not exceeding 10% by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale
Unit	kg
Generated	03/11/2026 14:22:47
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/18069040/

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!K2361
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2361
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2361
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 (-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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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
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!E2371
ATIGA	2022	2022	0	AT!E2332
ATIGA	2023	2023	0	AT!F2332
ATIGA	2024	2024	0	AT!G2332
ATIGA	2025	2025	0	AT!H2332
ATIGA	2026	2026	0	AT!I2332
ATIGA	2027	2027	0	AT!J2332
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2370
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2370
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2370
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2370

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2370
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2370
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2372
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2372
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2372
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2372
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2372
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2372
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2374
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2338
AIFTA	30/12/2022	2022	5	AI!F2334
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2334
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2334
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2334
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2334
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2334
VKFTA	2022	2022	0	VK!E2332
VKFTA	2023	2023	0	VK!F2332
VKFTA	2024	2024	0	VK!G2332
VKFTA	2025	2025	0	VK!H2332
VKFTA	2026	2026	0	VK!I2332
VKFTA	2027	2027	0	VK!J2332
VCFTA	2022	2022	10	VC!D2381
VCFTA	2023	2023	8	VC!E2381
VCFTA	2024	2024	6	VC!F2381
VCFTA	2025	2025	4	VC!G2381

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H2381
VCFTA	2027	2027	0	VC!I2381
VN-EAEU	2022	2022	6,8	EAV!D2374
VN-EAEU	2023	2023	4,5	EAV!E2374
VN-EAEU	2024	2024	2,3	EAV!F2374
VN-EAEU	2025	2025	0	EAV!G2374
VN-EAEU	2026	2026	0	EAV!H2374
VN-EAEU	2027	2027	0	EAV!I2374
AHKFTA	2022	2022	25	AKH!D2386
AHKFTA	2023	2023	25	AKH!E2386
AHKFTA	2024	2024	25	AKH!F2386
AHKFTA	2025	2025	25	AKH!G2386
AHKFTA	2026	2026	25	AKH!H2386
AHKFTA	2027	2027	25	AKH!I2386
EVFTA	2022	2022	15,6	EV-NK!D2357
EVFTA	2023	2023	12,5	EV-NK!E2357
EVFTA	2024	2024	9,3	EV-NK!F2357
EVFTA	2025	2025	6,2	EV-NK!G2357
EVFTA	2026	2026	3,1	EV-NK!H2357
EVFTA	2027	2027	0	EV-NK!I2357
UKVFTA	2022	2022	15,6	UKV!D2359
UKVFTA	2023	2023	12,5	UKV!E2359
UKVFTA	2024	2024	9,3	UKV!F2359
UKVFTA	2025	2025	6,2	UKV!G2359
UKVFTA	2026	2026	3,1	UKV!H2359
UKVFTA	2027	2027	0	UKV!I2359

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	6,6	CPTPP!D2353
CPTPP	(II)	2022 (DERIVED)	3,3	CPTPP!E2353
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2353
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2353
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2353
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2353
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2353
RCEP A	2022	2022	22,5	RCEPT-A!D2376
RCEP A	2023	2023	20	RCEPT-A!E2376
RCEP A	2024	2024	17,5	RCEPT-A!F2376
RCEP A	2025	2025	15	RCEPT-A!G2376
RCEP A	2026	2026	12,5	RCEPT-A!H2376
RCEP A	2027	2027	10	RCEPT-A!I2376
RCEP B	2022	2022	22,5	B!D2376
RCEP B	2023	2023	20	B!E2376
RCEP B	2024	2024	17,5	B!F2376
RCEP B	2025	2025	15	B!G2376
RCEP B	2026	2026	12,5	B!H2376
RCEP B	2027	2027	10	B!I2376
RCEP C	2022	2022	22,5	C!D2376
RCEP C	2023	2023	20	C!E2376
RCEP C	2024	2024	17,5	C!F2376
RCEP C	2025	2025	15	C!G2376
RCEP C	2026	2026	12,5	C!H2376
RCEP C	2027	2027	10	C!I2376
RCEP D	2022	2022	22,7	D!D2376

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E2376
RCEP D	2024	2024	18,2	D!F2376
RCEP D	2025	2025	15,9	D!G2376
RCEP D	2026	2026	13,6	D!H2376
RCEP D	2027	2027	11,4	D!I2376
RCEP E	2022	2022	22,5	E!D2379
RCEP E	2023	2023	20	E!E2379
RCEP E	2024	2024	17,5	E!F2379
RCEP E	2025	2025	15	E!G2379
RCEP E	2026	2026	12,5	E!H2379
RCEP E	2027	2027	10	E!I2379
RCEP F	2022	2022	22,5	F!D2376
RCEP F	2023	2023	20	F!E2376
RCEP F	2024	2024	17,5	F!F2376
RCEP F	2025	2025	15	F!G2376
RCEP F	2026	2026	12,5	F!H2376
RCEP F	2027	2027	10	F!I2376
VIFTA	2024	2024	22,5	VI!F2213
VIFTA	2025	2025	20	VI!G2213
VIFTA	2026	2026	17.5	VI!H2213
VIFTA	2027	2027	15	VI!I2213

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 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1806.90 has 4 lines; 1806.90.40 is distinguished from its siblings by: Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but not exceeding 10% by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale.	1806.90.10 Chocolate confectionery in tablets or pastilles; 1806.90.30 Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50% by weight of cocoa calculated on a totally defatted basis; 1806.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 1806.90.40. 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 1806.90.40 was checked against BT2026 (cell BT2026!N2361), 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.