Vietnam Tariff Intelligence

# HS 1905.90.20 detail

| | |
|---|---|
| **HS code** | 1905.90.20 |
| **Description** | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products / - Other: / - - Other unsweetened biscuits |
| **Unit** | kg |
| **Generated** | 12/11/2026 05:13:08 |
| **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/19059020/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2452 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2452 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2452 |
| 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(-KH) | 0% (except KH) | 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 |
| EVFTA | 0 | 0% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/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 | 3 | 3% | 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 |
| RCEP (Annex A) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex C) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 10 | 10% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 10,9 | 10.9% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 8 | 8% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 20 | 20% | 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!E2455 |
| ATIGA | 2022 | 2022 | 0 | AT!E2416 |
| ATIGA | 2023 | 2023 | 0 | AT!F2416 |
| ATIGA | 2024 | 2024 | 0 | AT!G2416 |
| ATIGA | 2025 | 2025 | 0 | AT!H2416 |
| ATIGA | 2026 | 2026 | 0 | AT!I2416 |
| ATIGA | 2027 | 2027 | 0 | AT!J2416 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2454 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2454 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2454 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2454 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2454 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2454 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2456 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2456 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2456 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2456 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2456 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2456 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2458 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H2422 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2418 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2418 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2418 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2418 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2418 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2418 |
| VKFTA | 2022 | 2022 | 0 | VK!E2418 |
| VKFTA | 2023 | 2023 | 0 | VK!F2418 |
| VKFTA | 2024 | 2024 | 0 | VK!G2418 |
| VKFTA | 2025 | 2025 | 0 | VK!H2418 |
| VKFTA | 2026 | 2026 | 0 | VK!I2418 |
| VKFTA | 2027 | 2027 | 0 | VK!J2418 |
| VCFTA | 2022 | 2022 | 13 | VC!D2465 |
| VCFTA | 2023 | 2023 | 10 | VC!E2465 |
| VCFTA | 2024 | 2024 | 8 | VC!F2465 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 5 | VC!G2465 |
| VCFTA | 2026 | 2026 | 3 | VC!H2465 |
| VCFTA | 2027 | 2027 | 0 | VC!I2465 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2458 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2458 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2458 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2458 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2458 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2458 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D2470 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E2470 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F2470 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G2470 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H2470 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I2470 |
| EVFTA | 2022 | 2022 | 10 | EV-NK!D2441 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E2441 |
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F2441 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G2441 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H2441 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2441 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D2443 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E2443 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F2443 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G2443 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H2443 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I2443 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D2437 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E2437 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2437 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2437 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2437 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2437 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2437 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D2460 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E2460 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F2460 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G2460 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H2460 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I2460 |
| RCEP B | 2022 | 2022 | 18 | B!D2460 |
| RCEP B | 2023 | 2023 | 16 | B!E2460 |
| RCEP B | 2024 | 2024 | 14 | B!F2460 |
| RCEP B | 2025 | 2025 | 12 | B!G2460 |
| RCEP B | 2026 | 2026 | 10 | B!H2460 |
| RCEP B | 2027 | 2027 | 8 | B!I2460 |
| RCEP C | 2022 | 2022 | 18 | C!D2460 |
| RCEP C | 2023 | 2023 | 16 | C!E2460 |
| RCEP C | 2024 | 2024 | 14 | C!F2460 |
| RCEP C | 2025 | 2025 | 12 | C!G2460 |
| RCEP C | 2026 | 2026 | 10 | C!H2460 |
| RCEP C | 2027 | 2027 | 8 | C!I2460 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 18,2 | D!D2460 |
| RCEP D | 2023 | 2023 | 16,4 | D!E2460 |
| RCEP D | 2024 | 2024 | 14,5 | D!F2460 |
| RCEP D | 2025 | 2025 | 12,7 | D!G2460 |
| RCEP D | 2026 | 2026 | 10,9 | D!H2460 |
| RCEP D | 2027 | 2027 | 9,1 | D!I2460 |
| RCEP E | 2022 | 2022 | 18 | E!D2463 |
| RCEP E | 2023 | 2023 | 16 | E!E2463 |
| RCEP E | 2024 | 2024 | 14 | E!F2463 |
| RCEP E | 2025 | 2025 | 12 | E!G2463 |
| RCEP E | 2026 | 2026 | 10 | E!H2463 |
| RCEP E | 2027 | 2027 | 8 | E!I2463 |
| RCEP F | 2022 | 2022 | 18 | F!D2460 |
| RCEP F | 2023 | 2023 | 16 | F!E2460 |
| RCEP F | 2024 | 2024 | 14 | F!F2460 |
| RCEP F | 2025 | 2025 | 12 | F!G2460 |
| RCEP F | 2026 | 2026 | 10 | F!H2460 |
| RCEP F | 2027 | 2027 | 8 | F!I2460 |
| VIFTA | 2024 | 2024 | 16 | VI!F2293 |
| VIFTA | 2025 | 2025 | 12 | VI!G2293 |
| VIFTA | 2026 | 2026 | 8 | VI!H2293 |
| VIFTA | 2027 | 2027 | 4 | VI!I2293 |

## 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 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | 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 1905.90 has 9 lines; 1905.90.20 is distinguished from its siblings by: Other unsweetened biscuits. | 1905.90.10 Unsweetened teething biscuits; 1905.90.30 Cakes; 1905.90.40 Pastries; 1905.90.50 Flourless bakers' wares; 1905.90.60 Empty cachets and similar products of a kind suitable for pharmaceutical use; 1905.90.70 Communion wafers, sealing wafers, rice paper and similar products | 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 1905.90.20. 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 20% for 1905.90.20 was checked against BT2026 (cell BT2026!N2452), 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 |
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| 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.