Vietnam Tariff Intelligence

HS 1902.40.00 detail

HS code	1902.40.00
Description	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared / - Couscous
Unit	kg
Generated	11/11/2026 12:07:30
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/19024000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	60	60%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2424
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2424
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2424
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

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
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	4,7	4.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,7	4.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	19	19%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	19	19%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	19	19%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	19	19%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	19	19%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20,7	20.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	29	29%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	26.6	26.6%	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!E2424

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2385
ATIGA	2023	2023	0	AT!F2385
ATIGA	2024	2024	0	AT!G2385
ATIGA	2025	2025	0	AT!H2385
ATIGA	2026	2026	0	AT!I2385
ATIGA	2027	2027	0	AT!J2385
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2423
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2423
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2423
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2423
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2423
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2423
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2425
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2425
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2425
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2425
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2425
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2425
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2427
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2391
AIFTA	30/12/2022	2022	0	AI!F2387
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2387
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2387
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2387
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2387
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2387

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2387
VKFTA	2023	2023	0	VK!F2387
VKFTA	2024	2024	0	VK!G2387
VKFTA	2025	2025	0	VK!H2387
VKFTA	2026	2026	0	VK!I2387
VKFTA	2027	2027	0	VK!J2387
VCFTA	2022	2022	36	VC!D2434
VCFTA	2023	2023	36	VC!E2434
VCFTA	2024	2024	29	VC!F2434
VCFTA	2025	2025	29	VC!G2434
VCFTA	2026	2026	29	VC!H2434
VCFTA	2027	2027	29	VC!I2434
VN-EAEU	2022	2022	10,4	EAV!D2427
VN-EAEU	2023	2023	6,9	EAV!E2427
VN-EAEU	2024	2024	3,5	EAV!F2427
VN-EAEU	2025	2025	0	EAV!G2427
VN-EAEU	2026	2026	0	EAV!H2427
VN-EAEU	2027	2027	0	EAV!I2427
AHKFTA	2022	2022	23	AKH!D2439
AHKFTA	2023	2023	15	AKH!E2439
AHKFTA	2024	2024	15	AKH!F2439
AHKFTA	2025	2025	8	AKH!G2439
AHKFTA	2026	2026	8	AKH!H2439
AHKFTA	2027	2027	0	AKH!I2439
EVFTA	2022	2022	23,7	EV-NK!D2410
EVFTA	2023	2023	19	EV-NK!E2410

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	14,2	EV-NK!F2410
EVFTA	2025	2025	9,5	EV-NK!G2410
EVFTA	2026	2026	4,7	EV-NK!H2410
EVFTA	2027	2027	0	EV-NK!I2410
UKVFTA	2022	2022	23,7	UKV!D2412
UKVFTA	2023	2023	19	UKV!E2412
UKVFTA	2024	2024	14,2	UKV!F2412
UKVFTA	2025	2025	9,5	UKV!G2412
UKVFTA	2026	2026	4,7	UKV!H2412
UKVFTA	2027	2027	0	UKV!I2412
CPTPP	(I)	2021 (DERIVED)	17	CPTPP!D2406
CPTPP	(II)	2022 (DERIVED)	12,7	CPTPP!E2406
CPTPP	(III)	2023 (DERIVED)	8,5	CPTPP!F2406
CPTPP	(IV)	2024 (DERIVED)	4,2	CPTPP!G2406
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2406
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2406
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2406
RCEP A	2022	2022	34,2	RCEPT-A!D2429
RCEP A	2023	2023	30,4	RCEPT-A!E2429
RCEP A	2024	2024	26,6	RCEPT-A!F2429
RCEP A	2025	2025	22,8	RCEPT-A!G2429
RCEP A	2026	2026	19	RCEPT-A!H2429
RCEP A	2027	2027	15,2	RCEPT-A!I2429
RCEP B	2022	2022	34,2	B!D2429
RCEP B	2023	2023	30,4	B!E2429
RCEP B	2024	2024	26,6	B!F2429

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	22,8	B!G2429
RCEP B	2026	2026	19	B!H2429
RCEP B	2027	2027	15,2	B!I2429
RCEP C	2022	2022	34,2	C!D2429
RCEP C	2023	2023	30,4	C!E2429
RCEP C	2024	2024	26,6	C!F2429
RCEP C	2025	2025	22,8	C!G2429
RCEP C	2026	2026	19	C!H2429
RCEP C	2027	2027	15,2	C!I2429
RCEP D	2022	2022	34,5	D!D2429
RCEP D	2023	2023	31,1	D!E2429
RCEP D	2024	2024	27,6	D!F2429
RCEP D	2025	2025	24,2	D!G2429
RCEP D	2026	2026	20,7	D!H2429
RCEP D	2027	2027	17,3	D!I2429
RCEP E	2022	2022	34,2	E!D2432
RCEP E	2023	2023	30,4	E!E2432
RCEP E	2024	2024	26,6	E!F2432
RCEP E	2025	2025	22,8	E!G2432
RCEP E	2026	2026	19	E!H2432
RCEP E	2027	2027	15,2	E!I2432
RCEP F	2022	2022	34,2	F!D2429
RCEP F	2023	2023	30,4	F!E2429
RCEP F	2024	2024	26,6	F!F2429
RCEP F	2025	2025	22,8	F!G2429
RCEP F	2026	2026	19	F!H2429

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	15,2	F!I2429
VIFTA	2024	2024	34.2	VI!F2265
VIFTA	2025	2025	30.4	VI!G2265
VIFTA	2026	2026	26.6	VI!H2265
VIFTA	2027	2027	22.8	VI!I2265

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
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 1902.40.00. 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 40% for 1902.40.00 was checked against BT2026 (cell BT2026!N2424), 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.