Vietnam Tariff Intelligence

HS 1905.20.00 detail

HS code	1905.20.00
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 / - Gingerbread and the like
Unit	kg
Generated	03/11/2026 02:46:25
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/19052000/

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!K2439
Preferential (MFN)	40	40%	26/2023/NĐ-CP	2023-07-15	BT2026!N2439
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2439
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
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
AHKFTA	8	8%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	21,8	21.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	32	32%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	40	40%	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!E2442

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2403
ATIGA	2023	2023	0	AT!F2403
ATIGA	2024	2024	0	AT!G2403
ATIGA	2025	2025	0	AT!H2403
ATIGA	2026	2026	0	AT!I2403
ATIGA	2027	2027	0	AT!J2403
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2441
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2441
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2441
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2441
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2441
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2441
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2443
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2443
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2443
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2443
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2443
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2443
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2445
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2409
AIFTA	30/12/2022	2022	0	AI!F2405
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2405
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2405
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2405
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2405
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2405

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2405
VKFTA	2023	2023	0	VK!F2405
VKFTA	2024	2024	0	VK!G2405
VKFTA	2025	2025	0	VK!H2405
VKFTA	2026	2026	0	VK!I2405
VKFTA	2027	2027	0	VK!J2405
VCFTA	2022	2022	40	VC!D2452
VCFTA	2023	2023	40	VC!E2452
VCFTA	2024	2024	32	VC!F2452
VCFTA	2025	2025	32	VC!G2452
VCFTA	2026	2026	32	VC!H2452
VCFTA	2027	2027	32	VC!I2452
VN-EAEU	2022	2022	10,9	EAV!D2445
VN-EAEU	2023	2023	7,3	EAV!E2445
VN-EAEU	2024	2024	3,6	EAV!F2445
VN-EAEU	2025	2025	0	EAV!G2445
VN-EAEU	2026	2026	0	EAV!H2445
VN-EAEU	2027	2027	0	EAV!I2445
AHKFTA	2022	2022	24	AKH!D2457
AHKFTA	2023	2023	16	AKH!E2457
AHKFTA	2024	2024	16	AKH!F2457
AHKFTA	2025	2025	8	AKH!G2457
AHKFTA	2026	2026	8	AKH!H2457
AHKFTA	2027	2027	0	AKH!I2457
EVFTA	2022	2022	20	EV-NK!D2428
EVFTA	2023	2023	13,3	EV-NK!E2428

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	6,6	EV-NK!F2428
EVFTA	2025	2025	0	EV-NK!G2428
EVFTA	2026	2026	0	EV-NK!H2428
EVFTA	2027	2027	0	EV-NK!I2428
UKVFTA	2022	2022	20	UKV!D2430
UKVFTA	2023	2023	13,3	UKV!E2430
UKVFTA	2024	2024	6,6	UKV!F2430
UKVFTA	2025	2025	0	UKV!G2430
UKVFTA	2026	2026	0	UKV!H2430
UKVFTA	2027	2027	0	UKV!I2430
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2424
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2424
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2424
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2424
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2424
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2424
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2424
RCEP A	2022	2022	36	RCEPT-A!D2447
RCEP A	2023	2023	32	RCEPT-A!E2447
RCEP A	2024	2024	28	RCEPT-A!F2447
RCEP A	2025	2025	24	RCEPT-A!G2447
RCEP A	2026	2026	20	RCEPT-A!H2447
RCEP A	2027	2027	16	RCEPT-A!I2447
RCEP B	2022	2022	36	B!D2447
RCEP B	2023	2023	32	B!E2447
RCEP B	2024	2024	28	B!F2447

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	24	B!G2447
RCEP B	2026	2026	20	B!H2447
RCEP B	2027	2027	16	B!I2447
RCEP C	2022	2022	36	C!D2447
RCEP C	2023	2023	32	C!E2447
RCEP C	2024	2024	28	C!F2447
RCEP C	2025	2025	24	C!G2447
RCEP C	2026	2026	20	C!H2447
RCEP C	2027	2027	16	C!I2447
RCEP D	2022	2022	36,4	D!D2447
RCEP D	2023	2023	32,7	D!E2447
RCEP D	2024	2024	29,1	D!F2447
RCEP D	2025	2025	25,5	D!G2447
RCEP D	2026	2026	21,8	D!H2447
RCEP D	2027	2027	18,2	D!I2447
RCEP E	2022	2022	36	E!D2450
RCEP E	2023	2023	32	E!E2450
RCEP E	2024	2024	28	E!F2450
RCEP E	2025	2025	24	E!G2450
RCEP E	2026	2026	20	E!H2450
RCEP E	2027	2027	16	E!I2450
RCEP F	2022	2022	36	F!D2447
RCEP F	2023	2023	32	F!E2447
RCEP F	2024	2024	28	F!F2447
RCEP F	2025	2025	24	F!G2447
RCEP F	2026	2026	20	F!H2447

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	16	F!I2447
VIFTA	2024	2024	40	VI!F2280
VIFTA	2025	2025	40	VI!G2280
VIFTA	2026	2026	40	VI!H2280
VIFTA	2027	2027	40	VI!I2280

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	VIFTA 40%: the preferential rate is equal to or higher than the MFN rate (40%) in the source tariff – claiming the FTA brings no saving.	MFN 40%		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 1905.20.00. 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 1905.20.00 was checked against BT2026 (cell BT2026!N2439), 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.