

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:

(a) Sugar confectionery containing cocoa (heading 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS CODE		Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN	DESCRIPTION				ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN - EAEU	CPTPP		EVFTA	
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.																						
	- Raw sugar not containing added flavouring or colouring matter:																						
1701.12.00	-- Beet sugar	kg	25	37.5	0	5		*	*		15	0	*	*	*	*	*	*	*	18,1*	15,9*	12,2	5
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	kg	25	37.5	5	50		*	*		15	0	*	*	*	*	*	*	*	18,1*	15,9*	12,2	5
1701.14.00	-- Other cane sugar	kg	25	37.5	5	50		*	*		15	0	*	*	*	*	*	*	*	18,1*	15,9*	12,2	5
	- Other:																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1701.91.00	- - Containing added flavouring or colouring matter	kg	40	60	5	50		*	*		15	0	*	*	*	*	*	*	*	29*	25,4*	12,2	5
1701.99	-- Other:																						
1701.99.10	--- Refined sugar	kg	40	60	5	50		*	*		15	0	*	*	*	*	*	*	*	29*	25,4*	12,2	5
1701.99.90	--- Other	kg	40	60	5	50		*	*		15	0	*	*	*	*	*	*	*	29*	25,4*	12,2	5
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.																						
	- Lactose and lactose syrup:																						
1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	5
1702.19.00	-- Other	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	5
1702.20.00	- Maple sugar and maple syrup	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	*	0	0	2,4	5
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1702.30.10	- - Glucose	kg	15	22.5	0	0	KH	9	0		0	0	7,5	4	0	0	0	0	*	7,2	6,3	8,1	5
1702.30.20	- - Glucose syrup	kg	15	22.5	0	0	KH	9	0		0	0	7,5	4	0	0	0	0	*	7,2	6,3	8,1	10
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	15	22.5	0	0		9	0		0	0	8	5	0	0	0	0	*	7,2	6,3	8,1	5
1702.50.00	- Chemically pure fructose	kg	15	22.5	0	0		9	0		0	0	8	5	0	0	0	0	*	2,1	1,9	2,4	5
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:																						
1702.60.10	- - Fructose	kg	15	22.5	0	0		9	0		0	0	0	5	0	0	0	0	*	2,1	1,9	2,4	5
1702.60.20	- - Fructose syrup	kg	15	22.5	0	0		9	0		0	0	0	5	0	0	0	0	*	2,1	1,9	2,4	10
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:																						
	- - Maltose and maltose syrups:																						
1702.90.11	- - - Chemically pure maltose	kg	15	22.5	0	0		9	0		0	0	0	4	0	0	0	0	*	3,6	3,1	4	5
1702.90.19	- - - Other	kg	15	22.5	0	0		9	0		0	0	0	4	0	0	0	0	*	3,6	3,1	4	5
1702.90.20	- - Artificial honey, whether or not mixed with natural honey	kg	15	22.5	0	0		9	0	KR	0	0	0	4	0	0	0	0	*	7,2	6,3	8,1	10
1702.90.30	- - Flavoured or coloured sugars (excluding maltose)	kg	15	22.5	0	0		9	0		0	0	0	4	0	0	0	0	*	3,6	3,1	4	5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1702.90.40	-- Caramel	kg	15	22.5	0	0		9	0		0	0	0	4	0	0	0	0	*	3,6	3,1	4	10
	-- Other:																						
1702.90.91	--- Sugar syrups	kg	15	22.5	0	0		9	0		0	0	0	4	0	0	0	0	*	3,6	3,1	4	10
1702.90.99	--- Other	kg	15	22.5	0	0		9	0		0	0	0	4	0	0	0	0	*	3,6	3,1	4	5
	* Except: Sugar syrups of heading 17.02																						10
17.03	Molasses resulting from extraction or refining of sugar.																						
1703.10	- Cane molasses:																						
1703.10.10	- - Containing added flavouring or colouring matter	kg	10	15	0	0		6	0		0	0	0	3	0	0	0	0	3,6	7,2	6,3	8,1	5
1703.10.90	-- Other	kg	10	15	0	0		6	0		0	0	0	3	0	0	0	0	3,6	7,2	6,3	8,1	5
1703.90	- Other																						
1703.90.10	- - Containing added flavouring or colouring matter	kg	10	15	0	0		6	0		0	0	0	3	0	0	0	0	3,6	7,2	6,3	8,1	5
1703.90.90	-- Other	kg	10	15	0	0		6	0		0	0	0	3	0	0	0	0	3,6	7,2	6,3	8,1	5
17.04	Sugar confectionery (including white chocolate), not containing cocoa.																						
1704.10.00	- Chewing gum, whether or not sugar-coated	kg	25	37.5	0	5		25	0		0	0	10	8	8	5	10	7,5	9,1	14,2	10,7	18,7	10

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1704.90	- Other:																						
1704.90.10	- - Medicated pastilles and drops	kg	20	30	0	0	MM	20	0	PH	0	0	9	5	4	3	5	4	0	11,4	8,5	15	10
1704.90.20	- - White chocolate	kg	20	30	0	0	MM	20	0	PH	0	0	10	8	8	5	10	7,5	0	11,4	8,5	15	10
	- - Other:																						
1704.90.91	- - - Soft, containing gelatin	kg	15	22.5	0	0	MM	15	0	PH	0	0	10	8	8	5	10	7,5	0	11,4	8,5	11,2	10
1704.90.99	- - - Other	kg	15	22.5	0	0	MM	15	0	PH	0	0	10	8	8	5	10	7,5	0	11,4	8,5	11,2	10