

Vietnam Customs Tariff Schedule - 2021
CHAPTER 18
COCOA AND COCOA PREPARATIONS
Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. heading 18.06 includes sugar confectionert containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

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		PLII			
																				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
1801.00.00	Cocoa beans, whole or broken, raw or roasted.	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	6,2	5	7,5	*,5
	* Except: Roasted of heading 18.01																						10
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	6,2	5	7,5	*,5
18.03	Cocoa paste, whether or not defatted.																						
1803.10.00	- Not defatted	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	6,2	5	7,5	10
1803.20.00	- Wholly or partly defatted	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	6,2	5	7,5	10
1804.00.00	Cocoa butter, fat and oil.	kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	6,2	5	7,5	10
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	7,3	11,4	8,5	15	10

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															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
18.06	Chocolate and other food preparations containing cocoa.																						
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	20	30	0	0		12	0		0	0	0	5	4	3	5	4	7,3	11,4	8,5	15	10
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:																						
1806.20.10	- - Chocolate confectionery in blocks, slabs or bars	kg	20	30	0	0	MM	12	0		0	0	0	8	4	3	5	4	7,3	11,4	8,5	15	10
1806.20.90	- - Other	kg	18	27	0	0	MM	11	0		0	0	0	8	4	3	5	4	0	8,5	5,6	13,5	10
	- Other, in blocks, slabs or bars:																						
1806.31.00	- - Filled:	kg	13	19.5	0	0	MM	13	0		0	0	10	12	7	4	9	7	0				10
1806.31.00.10	- - - Chocolate																			5,2	2,6	8	
1806.31.00.90	- - - Other																			8	4	22,5	
1806.32.00	- - Not filled	kg	20	30	0	0	MM	20	0		0	0	10	12	7	4	9	7	7,3	10	6,6		10
1806.90	- Other:																					13,3	
1806.90.10	- - Chocolate confectionery in tablets or pastilles	kg	13	19.5	0	0	MM	13	0		0	0	10	12	7	4	9	7	0	6,5	4,3	8	10

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															I	II	I	II		PLII			
																				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
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	kg	25	37.5	0	0	MM	25	0		0	0	10	12	7	4	9	7	9,1	10	6,6	18,7	10
1806.90.40	- - 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 infant or young children, not put up for retail sale	kg	25	37.5	0	0	MM	25	0		0	0	10	12	7	4	9	7	9,1	10	6,6	18,7	10
1806.90.90	- - Other	kg	20	30	0	0	MM	20	0		0	0	10	12	7	4	9	7	7,3	12,5	8,3	13,3	10