Vietnam Tariff Intelligence

HS 1301.20.00 detail

HS code	1301.20.00
Description	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams) / - Gum Arabic
Unit	kg
Generated	09/11/2026 08:35:48
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://www.vietnamtariff.com/hs-code/13012000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1790
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1790
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1790
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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(-MY)	0% (except MY)	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	2.9	2.9%	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!E1794
ATIGA	2022	2022	0	AT!E1767
ATIGA	2023	2023	0	AT!F1767
ATIGA	2024	2024	0	AT!G1767
ATIGA	2025	2025	0	AT!H1767
ATIGA	2026	2026	0	AT!I1767
ATIGA	2027	2027	0	AT!J1767
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1797
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1797
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1797

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1797
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1797
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1797
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1799
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1799
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1799
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1799
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1799
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1799
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1801
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1769
AIFTA	30/12/2022	2022	0	AI!F1769
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1769
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1769
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1769
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1769
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1769
VKFTA	2022	2022	0	VK!E1767
VKFTA	2023	2023	0	VK!F1767
VKFTA	2024	2024	0	VK!G1767
VKFTA	2025	2025	0	VK!H1767
VKFTA	2026	2026	0	VK!I1767
VKFTA	2027	2027	0	VK!J1767
VCFTA	2022	2022	0	VC!D1808
VCFTA	2023	2023	0	VC!E1808
VCFTA	2024	2024	0	VC!F1808

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G1808
VCFTA	2026	2026	0	VC!H1808
VCFTA	2027	2027	0	VC!I1808
VN-EAEU	2022	2022	0	EAV!D1807
VN-EAEU	2023	2023	0	EAV!E1807
VN-EAEU	2024	2024	0	EAV!F1807
VN-EAEU	2025	2025	0	EAV!G1807
VN-EAEU	2026	2026	0	EAV!H1807
VN-EAEU	2027	2027	0	EAV!I1807
AHKFTA	2022	2022	0	AKH!D1813
AHKFTA	2023	2023	0	AKH!E1813
AHKFTA	2024	2024	0	AKH!F1813
AHKFTA	2025	2025	0	AKH!G1813
AHKFTA	2026	2026	0	AKH!H1813
AHKFTA	2027	2027	0	AKH!I1813
EVFTA	2022	2022	1,2	EV-NK!D1770
EVFTA	2023	2023	0	EV-NK!E1770
EVFTA	2024	2024	0	EV-NK!F1770
EVFTA	2025	2025	0	EV-NK!G1770
EVFTA	2026	2026	0	EV-NK!H1770
EVFTA	2027	2027	0	EV-NK!I1770
UKVFTA	2022	2022	1,2	UKV!D1772
UKVFTA	2023	2023	0	UKV!E1772
UKVFTA	2024	2024	0	UKV!F1772
UKVFTA	2025	2025	0	UKV!G1772
UKVFTA	2026	2026	0	UKV!H1772

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I1772
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1770
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1770
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1770
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1770
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1770
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1770
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1770
RCEP A	2022	2022	0	RCEPT-A!D1799
RCEP A	2023	2023	0	RCEPT-A!E1799
RCEP A	2024	2024	0	RCEPT-A!F1799
RCEP A	2025	2025	0	RCEPT-A!G1799
RCEP A	2026	2026	0	RCEPT-A!H1799
RCEP A	2027	2027	0	RCEPT-A!I1799
RCEP B	2022	2022	0	B!D1799
RCEP B	2023	2023	0	B!E1799
RCEP B	2024	2024	0	B!F1799
RCEP B	2025	2025	0	B!G1799
RCEP B	2026	2026	0	B!H1799
RCEP B	2027	2027	0	B!I1799
RCEP C	2022	2022	0	C!D1799
RCEP C	2023	2023	0	C!E1799
RCEP C	2024	2024	0	C!F1799
RCEP C	2025	2025	0	C!G1799
RCEP C	2026	2026	0	C!H1799
RCEP C	2027	2027	0	C!I1799

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D1799
RCEP D	2023	2023	0	D!E1799
RCEP D	2024	2024	0	D!F1799
RCEP D	2025	2025	0	D!G1799
RCEP D	2026	2026	0	D!H1799
RCEP D	2027	2027	0	D!I1799
RCEP E	2022	2022	0	E!D1801
RCEP E	2023	2023	0	E!E1801
RCEP E	2024	2024	0	E!F1801
RCEP E	2025	2025	0	E!G1801
RCEP E	2026	2026	0	E!H1801
RCEP E	2027	2027	0	E!I1801
RCEP F	2022	2022	0	F!D1799
RCEP F	2023	2023	0	F!E1799
RCEP F	2024	2024	0	F!F1799
RCEP F	2025	2025	0	F!G1799
RCEP F	2026	2026	0	F!H1799
RCEP F	2027	2027	0	F!I1799
VIFTA	2024	2024	4.3	VI!F1672
VIFTA	2025	2025	3.6	VI!G1672
VIFTA	2026	2026	2.9	VI!H1672
VIFTA	2027	2027	2.1	VI!I1672

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	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 "5/8/10".		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 1301.20.00. 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 5% for 1301.20.00 was checked against BT2026 (cell BT2026!N1790), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.