Vietnam Tariff Intelligence

HS 1302.19.50 detail

HS code	1302.19.50
Description	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products / - Vegetable saps and extracts: / - - Other: / - - - Japan (or Chinese) lacquer (natural lacquer)
Unit	kg
Generated	26/11/2026 11:51:13
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/13021950/

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!K1806
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N1806
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1806
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
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	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
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
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!E1811

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E1784
ATIGA	2023	2023	0	AT!F1784
ATIGA	2024	2024	0	AT!G1784
ATIGA	2025	2025	0	AT!H1784
ATIGA	2026	2026	0	AT!I1784
ATIGA	2027	2027	0	AT!J1784
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E1814
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1814
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1814
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1814
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1814
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1814
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1816
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1816
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1816
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1816
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1816
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1816
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1818
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1786
AIFTA	30/12/2022	2022	0	AI!F1786
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1786
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1786
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1786
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1786
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1786

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E1784
VKFTA	2023	2023	0	VK!F1784
VKFTA	2024	2024	0	VK!G1784
VKFTA	2025	2025	0	VK!H1784
VKFTA	2026	2026	0	VK!I1784
VKFTA	2027	2027	0	VK!J1784
VCFTA	2022	2022	0	VC!D1825
VCFTA	2023	2023	0	VC!E1825
VCFTA	2024	2024	0	VC!F1825
VCFTA	2025	2025	0	VC!G1825
VCFTA	2026	2026	0	VC!H1825
VCFTA	2027	2027	0	VC!I1825
VN-EAEU	2022	2022	0	EAV!D1824
VN-EAEU	2023	2023	0	EAV!E1824
VN-EAEU	2024	2024	0	EAV!F1824
VN-EAEU	2025	2025	0	EAV!G1824
VN-EAEU	2026	2026	0	EAV!H1824
VN-EAEU	2027	2027	0	EAV!I1824
AHKFTA	2022	2022	0	AKH!D1830
AHKFTA	2023	2023	0	AKH!E1830
AHKFTA	2024	2024	0	AKH!F1830
AHKFTA	2025	2025	0	AKH!G1830
AHKFTA	2026	2026	0	AKH!H1830
AHKFTA	2027	2027	0	AKH!I1830
EVFTA	2022	2022	1,2	EV-NK!D1787
EVFTA	2023	2023	0	EV-NK!E1787

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F1787
EVFTA	2025	2025	0	EV-NK!G1787
EVFTA	2026	2026	0	EV-NK!H1787
EVFTA	2027	2027	0	EV-NK!I1787
UKVFTA	2022	2022	1,2	UKV!D1789
UKVFTA	2023	2023	0	UKV!E1789
UKVFTA	2024	2024	0	UKV!F1789
UKVFTA	2025	2025	0	UKV!G1789
UKVFTA	2026	2026	0	UKV!H1789
UKVFTA	2027	2027	0	UKV!I1789
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1787
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1787
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1787
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1787
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1787
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1787
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1787
RCEP A	2022	2022	0	RCEPT-A!D1816
RCEP A	2023	2023	0	RCEPT-A!E1816
RCEP A	2024	2024	0	RCEPT-A!F1816
RCEP A	2025	2025	0	RCEPT-A!G1816
RCEP A	2026	2026	0	RCEPT-A!H1816
RCEP A	2027	2027	0	RCEPT-A!I1816
RCEP B	2022	2022	0	B!D1816
RCEP B	2023	2023	0	B!E1816
RCEP B	2024	2024	0	B!F1816

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1816
RCEP B	2026	2026	0	B!H1816
RCEP B	2027	2027	0	B!I1816
RCEP C	2022	2022	0	C!D1816
RCEP C	2023	2023	0	C!E1816
RCEP C	2024	2024	0	C!F1816
RCEP C	2025	2025	0	C!G1816
RCEP C	2026	2026	0	C!H1816
RCEP C	2027	2027	0	C!I1816
RCEP D	2022	2022	0	D!D1816
RCEP D	2023	2023	0	D!E1816
RCEP D	2024	2024	0	D!F1816
RCEP D	2025	2025	0	D!G1816
RCEP D	2026	2026	0	D!H1816
RCEP D	2027	2027	0	D!I1816
RCEP E	2022	2022	0	E!D1818
RCEP E	2023	2023	0	E!E1818
RCEP E	2024	2024	0	E!F1818
RCEP E	2025	2025	0	E!G1818
RCEP E	2026	2026	0	E!H1818
RCEP E	2027	2027	0	E!I1818
RCEP F	2022	2022	0	F!D1816
RCEP F	2023	2023	0	F!E1816
RCEP F	2024	2024	0	F!F1816
RCEP F	2025	2025	0	F!G1816
RCEP F	2026	2026	0	F!H1816

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1816
VIFTA	2024	2024	4.3	VI!F1688
VIFTA	2025	2025	3.6	VI!G1688
VIFTA	2026	2026	2.9	VI!H1688
VIFTA	2027	2027	2.1	VI!I1688

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1302.19 has 4 lines; 1302.19.50 is distinguished from its siblings by: Japan (or Chinese) lacquer (natural lacquer).	1302.19.20 Extracts and tinctures of cannabis; 1302.19.40 Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone; 1302.19.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 1302.19.50. 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 1302.19.50 was checked against BT2026 (cell BT2026!N1806), 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

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.