

Vietnam Customs Tariff Schedule - 2026

CHAPTER 13

LAC; GUMS; RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

1. Heading 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN - EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).																					
1301.20.00	- Gum Arabic	Kg	5	7.5	0	0	0	0	MM	0		0	0	0	0	0	0	0	0	0	0	10

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1301.90	- Other:																				
1301.90.30	-- Cannabis resins	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1301.90.40	-- Lac	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1301.90.90	- Other	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
13.02	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:																				
1302.11	-- Opium:																				
1302.11.10	--- Pulvis opii	Kg	5	7.5	*	*	*	*	*	5	*	*	*	*	1.8	1.8	*	1.3	0.9	10	
1302.11.90	--- Other	Kg	5	7.5	*	*	*	*	*	5	*	*	*	*	1.8	1.8	*	1.3	0.9	10	
1302.12.00	-- Of liquorice	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.13.00	-- Of hops	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.14.00	-- Of ephedra	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.19	-- Other:																				
1302.19.20	--- Extracts and tinctures of cannabis	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.19.40	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.19.50	--- Lacquer, natural lacquer	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.19.90	--- Other	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.20.00	- Pectic substances, pectinates and pectates	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:																				
1302.31.00	-- Agar-agar	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10

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1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.39	-- Other:																				
	--- Carrageenan																				
1302.39.11	---- Powder, semi-refined	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.39.12	---- Powder, refined	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.39.13	---- Alkali treated carrageenan chips (ATCC)	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.39.19	---- Other	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
1302.39.90	--- Other	Kg	5	7.5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10