

Vietnam Customs Tariff Schedule - 2026

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	WTO	Import duties / Tax (%)																		VAT Rates
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	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
1801.00	Cocoa beans, whole or broken, raw or roasted.																					
1801.00.10	- Fermented	Kg	10	15	0	0	0	0		0		0	0	0	0	0	1.2	1.2	0	0	0	*.5
1801.00.90	- Other	Kg	10	15	0	0	0	0		0		0	0	0	0	0	1.2	1.2	0	0	0	
1802.00	Cocoa shells, husks, skins and other cocoa waste.	Kg	10	15	0	0	0	0		0		0	0	0	0	0	1.2	1.2	0	0	0	*.5
18.03	Cocoa paste, whether or not defatted.																					
1803.10.00	- Not defatted	Kg	10	15	0	0	0	0		0		0	0	0	0	0	1.2	1.2	0	0	0	10
1803.20.00	- Wholly or partly defatted	Kg	10	15	0	0	0	0		0		0	0	0	0	0	1.2	1.2	0	0	0	10
1804.00.00	Cocoa butter, fat and oil.	Kg	10	15	0	0	0	0		0		0	0	0	0	0	1.2	1.2	0	0	0	10

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1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	Kg	20	30	0	4	0	0		0		0	0	0	0	0	2.5	2.5	0	0	0	10
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	4	0	0		0		0	0	0	0	0	2.5	2.5	0	0	0	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	4	1	0	MM	0		0	0	0	0	0	2.5	2.5	0	0	0	10
1806.20.90	-- Other	Kg	18	27	0	4	1	0	MM	0		0	0	0	0	0	2.2	2.2	0	0	0	10
	- Other, in blocks, slabs or bars:																					
1806.31.00	-- Filled:																					
1806.31.00.10	--- Chocolate	Kg	13	19.5	0	13	2	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1806.31.00.90	--- Other	Kg	13	19.5	0	13	2	0	MM	0		0	0	0	0	5	3.7	3.7	0	0	0	10
1806.32.00	-- Not filled																					
1806.32.00.10	--- Chocolate	Kg	20	30	0	20	2	0	MM	0		0	0	0	0	5	0	0	0	0	0	10
1806.32.00.90	--- Other	Kg	20	30	0	20	2	0	MM	0		0	0	0	0	5	3.7	3.7	0	0	0	10
1806.90	- Other:																					
1806.90.10	-- Chocolate confectionery in tablets or pastilles	Kg	13	19.5	0	13	2	0		0		0	0	0	0	5	0	0	0	0	0	10
1806.90.30	-- Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50% by weight of	Kg	25	37.5	0	25	2	0		0		0	0	0	0	5	3.1	3.1	0	0	0	10

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	cocoa calculated on a totally defatted basis																					
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		25	2	0	MM	0		0	0	0	0	5	3.1	3.1	0	0	0	10
1806.90.90	-- Other	Kg	20	30	0	20	2	0	MM	0		0	0	0	0		0	0	0	0	0	10