

Détail du SH 2903.51.00

|                        |                                                                                                                                                                                                                                                       |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 2903.51.00                                                                                                                                                                                                                                            |
| Description            | Halogenated derivatives of hydrocarbons / - Unsaturated fluorinated derivatives of acyclic hydrocarbons: / - - 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz) |
| Unité                  | kg/lít                                                                                                                                                                                                                                                |
| Généré le              | 31/10/2026 10:58:05                                                                                                                                                                                                                                   |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                            |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                      |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/29035100/">https://vietnamtariff.com/hs-code/29035100/</a>                                                                                                                                                 |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source        |
|-------------------------------|---------------|-------------------------|----------------|------------|---------------|
| Droit d'importation ordinaire | 7.5           | 7,5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3870  |
| Préférentiel (NPF)            | 5             | 5%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N3870  |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3870  |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |               |
| Taxe environnementale         |               | Aucune donnée           |                |            |               |
| Droit d'exportation           | 0             | 0%                      | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ3870 |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |               |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |               |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%   | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%   | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%   | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%   | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données          | Période               | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 0             | 0%            | Tarif consolidé<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |               | Aucune donnée | Aucune donnée             |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |               | Aucune donnée | Aucune donnée             |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E3814 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E3775 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F3775 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G3775 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H3775 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I3775 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J3775 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E3813 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F3813 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G3813   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H3813   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I3813   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J3813   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E3817   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F3817   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G3817   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H3817   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I3817   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J3817   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F3817   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H3781 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F3777   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G3777   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H3777   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I3777   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J3777   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K3777   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E3777   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F3777   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G3777   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H3777   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I3777   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J3777   |
| VCFTA   | 2022                                   | 2022  | 0             | VC!D3824   |
| VCFTA   | 2023                                   | 2023  | 0             | VC!E3824   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F3824    |
| VCFTA   | 2025    | 2025  | 0             | VC!G3824    |
| VCFTA   | 2026    | 2026  | 0             | VC!H3824    |
| VCFTA   | 2027    | 2027  | 0             | VC!I3824    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D3821   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E3821   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F3821   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G3821   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H3821   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I3821   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D3829   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E3829   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F3829   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G3829   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H3829   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I3829   |
| EVFTA   | 2022    | 2022  | 0             | EV-NK!D3800 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E3800 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F3800 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G3800 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H3800 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I3800 |
| UKVFTA  | 2022    | 2022  | 0             | UKV!D3802   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E3802   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F3802   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G3802   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H3802     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I3802     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D3800   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E3800   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F3800   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G3800   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H3800   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I3800   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J3800   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D3821 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E3821 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F3821 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G3821 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H3821 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I3821 |
| RCEP B | 2022    | 2022           | 0             | B!D3821       |
| RCEP B | 2023    | 2023           | 0             | B!E3821       |
| RCEP B | 2024    | 2024           | 0             | B!F3821       |
| RCEP B | 2025    | 2025           | 0             | B!G3821       |
| RCEP B | 2026    | 2026           | 0             | B!H3821       |
| RCEP B | 2027    | 2027           | 0             | B!I3821       |
| RCEP C | 2022    | 2022           | 0             | C!D3821       |
| RCEP C | 2023    | 2023           | 0             | C!E3821       |
| RCEP C | 2024    | 2024           | 0             | C!F3821       |
| RCEP C | 2025    | 2025           | 0             | C!G3821       |
| RCEP C | 2026    | 2026           | 0             | C!H3821       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I3821  |
| RCEP D | 2022    | 2022  | 0             | D!D3821  |
| RCEP D | 2023    | 2023  | 0             | D!E3821  |
| RCEP D | 2024    | 2024  | 0             | D!F3821  |
| RCEP D | 2025    | 2025  | 0             | D!G3821  |
| RCEP D | 2026    | 2026  | 0             | D!H3821  |
| RCEP D | 2027    | 2027  | 0             | D!I3821  |
| RCEP E | 2022    | 2022  | 0             | E!D3824  |
| RCEP E | 2023    | 2023  | 0             | E!E3824  |
| RCEP E | 2024    | 2024  | 0             | E!F3824  |
| RCEP E | 2025    | 2025  | 0             | E!G3824  |
| RCEP E | 2026    | 2026  | 0             | E!H3824  |
| RCEP E | 2027    | 2027  | 0             | E!I3824  |
| RCEP F | 2022    | 2022  | 0             | F!D3821  |
| RCEP F | 2023    | 2023  | 0             | F!E3821  |
| RCEP F | 2024    | 2024  | 0             | F!F3821  |
| RCEP F | 2025    | 2025  | 0             | F!G3821  |
| RCEP F | 2026    | 2026  | 0             | F!H3821  |
| RCEP F | 2027    | 2027  | 0             | F!I3821  |
| VIFTA  | 2024    | 2024  | 0             | VI!F3505 |
| VIFTA  | 2025    | 2025  | 0             | VI!G3505 |
| VIFTA  | 2026    | 2026  | 0             | VI!H3505 |
| VIFTA  | 2027    | 2027  | 0             | VI!I3505 |

Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                         |                 |                |                                                                                                          |                                                 |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 2903.51.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 2903.51.00 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | Non vérifié – contrôle nécessaire               |
| 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.                                           | Non vérifié – contrôle nécessaire               |
| 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).          | Non vérifié – contrôle nécessaire               |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2903.51.00. This does NOT mean there is no risk.                                            |                 |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 5% for 2903.51.00 was checked against BT2026 (cell BT2026!N3870), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.