Vietnam Tariff Intelligence

HS 2835.10.00 detail

HS code	2835.10.00
Description	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined / - Phosphinates (hypophosphites) and phosphonates (phosphites)
Unit	kg
Generated	04/11/2026 07:12:15
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://vietnamtariff.com/hs-code/28351000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3641
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3641
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3641
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	0	0%	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!E3615

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3576
ATIGA	2023	2023	0	AT!F3576
ATIGA	2024	2024	0	AT!G3576
ATIGA	2025	2025	0	AT!H3576
ATIGA	2026	2026	0	AT!I3576
ATIGA	2027	2027	0	AT!J3576
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3614
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3614
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3614
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3614
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3614
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3614
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3618
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3618
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3618
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3618
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3618
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3618
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3618
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3582
AIFTA	30/12/2022	2022	0	AI!F3578
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3578
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3578
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3578
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3578
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3578

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3578
VKFTA	2023	2023	0	VK!F3578
VKFTA	2024	2024	0	VK!G3578
VKFTA	2025	2025	0	VK!H3578
VKFTA	2026	2026	0	VK!I3578
VKFTA	2027	2027	0	VK!J3578
VCFTA	2022	2022	0	VC!D3625
VCFTA	2023	2023	0	VC!E3625
VCFTA	2024	2024	0	VC!F3625
VCFTA	2025	2025	0	VC!G3625
VCFTA	2026	2026	0	VC!H3625
VCFTA	2027	2027	0	VC!I3625
VN-EAEU	2022	2022	0	EAV!D3622
VN-EAEU	2023	2023	0	EAV!E3622
VN-EAEU	2024	2024	0	EAV!F3622
VN-EAEU	2025	2025	0	EAV!G3622
VN-EAEU	2026	2026	0	EAV!H3622
VN-EAEU	2027	2027	0	EAV!I3622
AHKFTA	2022	2022	0	AKH!D3630
AHKFTA	2023	2023	0	AKH!E3630
AHKFTA	2024	2024	0	AKH!F3630
AHKFTA	2025	2025	0	AKH!G3630
AHKFTA	2026	2026	0	AKH!H3630
AHKFTA	2027	2027	0	AKH!I3630
EVFTA	2022	2022	0	EV-NK!D3601
EVFTA	2023	2023	0	EV-NK!E3601

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3601
EVFTA	2025	2025	0	EV-NK!G3601
EVFTA	2026	2026	0	EV-NK!H3601
EVFTA	2027	2027	0	EV-NK!I3601
UKVFTA	2022	2022	0	UKV!D3603
UKVFTA	2023	2023	0	UKV!E3603
UKVFTA	2024	2024	0	UKV!F3603
UKVFTA	2025	2025	0	UKV!G3603
UKVFTA	2026	2026	0	UKV!H3603
UKVFTA	2027	2027	0	UKV!I3603
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3601
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3601
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3601
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3601
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3601
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3601
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3601
RCEP A	2022	2022	0	RCEPT-A!D3622
RCEP A	2023	2023	0	RCEPT-A!E3622
RCEP A	2024	2024	0	RCEPT-A!F3622
RCEP A	2025	2025	0	RCEPT-A!G3622
RCEP A	2026	2026	0	RCEPT-A!H3622
RCEP A	2027	2027	0	RCEPT-A!I3622
RCEP B	2022	2022	0	B!D3622
RCEP B	2023	2023	0	B!E3622
RCEP B	2024	2024	0	B!F3622

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3622
RCEP B	2026	2026	0	B!H3622
RCEP B	2027	2027	0	B!I3622
RCEP C	2022	2022	0	C!D3622
RCEP C	2023	2023	0	C!E3622
RCEP C	2024	2024	0	C!F3622
RCEP C	2025	2025	0	C!G3622
RCEP C	2026	2026	0	C!H3622
RCEP C	2027	2027	0	C!I3622
RCEP D	2022	2022	0	D!D3622
RCEP D	2023	2023	0	D!E3622
RCEP D	2024	2024	0	D!F3622
RCEP D	2025	2025	0	D!G3622
RCEP D	2026	2026	0	D!H3622
RCEP D	2027	2027	0	D!I3622
RCEP E	2022	2022	0	E!D3625
RCEP E	2023	2023	0	E!E3625
RCEP E	2024	2024	0	E!F3625
RCEP E	2025	2025	0	E!G3625
RCEP E	2026	2026	0	E!H3625
RCEP E	2027	2027	0	E!I3625
RCEP F	2022	2022	0	F!D3622
RCEP F	2023	2023	0	F!E3622
RCEP F	2024	2024	0	F!F3622
RCEP F	2025	2025	0	F!G3622
RCEP F	2026	2026	0	F!H3622

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3622
VIFTA	2024	2024	0	VI!F3323
VIFTA	2025	2025	0	VI!G3323
VIFTA	2026	2026	0	VI!H3323
VIFTA	2027	2027	0	VI!I3323

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 2835.10.00. 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 0% for 2835.10.00 was checked against BT2026 (cell BT2026!N3641), 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.