

HS 2903.48.00 detail

|                     |                                                                                                                                                                                                                |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 2903.48.00                                                                                                                                                                                                     |
| Description         | Halogenated derivatives of hydrocarbons / - Saturated fluorinated derivatives of acyclic hydrocarbons: / - - 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee) |
| Unit                | kg/lít                                                                                                                                                                                                         |
| Generated           | 01/11/2026 03:39:05                                                                                                                                                                                            |
| 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                | <a href="https://vietnamtariff.com/hs-code/29034800/">https://vietnamtariff.com/hs-code/29034800/</a>                                                                                                          |

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!K3867  |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N3867  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3867  |
| Excise tax           |              | No data                |                |            |               |
| Environmental tax    |              | No data                |                |            |               |
| Export duty          | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ3867 |
| 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!E3811 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E3772   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F3772   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G3772   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H3772   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I3772   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J3772   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E3810   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F3810   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G3810   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H3810   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I3810   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J3810   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E3814   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F3814   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G3814   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H3814   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I3814   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J3814   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F3814   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H3778 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F3774   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G3774   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H3774   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I3774   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J3774   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K3774   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E3774    |
| VKFTA   | 2023   | 2023 | 0            | VK!F3774    |
| VKFTA   | 2024   | 2024 | 0            | VK!G3774    |
| VKFTA   | 2025   | 2025 | 0            | VK!H3774    |
| VKFTA   | 2026   | 2026 | 0            | VK!I3774    |
| VKFTA   | 2027   | 2027 | 0            | VK!J3774    |
| VCFTA   | 2022   | 2022 | 0            | VC!D3821    |
| VCFTA   | 2023   | 2023 | 0            | VC!E3821    |
| VCFTA   | 2024   | 2024 | 0            | VC!F3821    |
| VCFTA   | 2025   | 2025 | 0            | VC!G3821    |
| VCFTA   | 2026   | 2026 | 0            | VC!H3821    |
| VCFTA   | 2027   | 2027 | 0            | VC!I3821    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D3818   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E3818   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F3818   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G3818   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H3818   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I3818   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D3826   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E3826   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F3826   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G3826   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H3826   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I3826   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D3797 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E3797 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F3797   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G3797   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H3797   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I3797   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D3799     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E3799     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F3799     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G3799     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H3799     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I3799     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D3797   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E3797   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F3797   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G3797   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H3797   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I3797   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J3797   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D3818 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E3818 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F3818 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G3818 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H3818 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I3818 |
| RCEP B | 2022   | 2022           | 0            | B!D3818       |
| RCEP B | 2023   | 2023           | 0            | B!E3818       |
| RCEP B | 2024   | 2024           | 0            | B!F3818       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2025   | 2025 | 0            | B!G3818 |
| RCEP B | 2026   | 2026 | 0            | B!H3818 |
| RCEP B | 2027   | 2027 | 0            | B!I3818 |
| RCEP C | 2022   | 2022 | 0            | C!D3818 |
| RCEP C | 2023   | 2023 | 0            | C!E3818 |
| RCEP C | 2024   | 2024 | 0            | C!F3818 |
| RCEP C | 2025   | 2025 | 0            | C!G3818 |
| RCEP C | 2026   | 2026 | 0            | C!H3818 |
| RCEP C | 2027   | 2027 | 0            | C!I3818 |
| RCEP D | 2022   | 2022 | 0            | D!D3818 |
| RCEP D | 2023   | 2023 | 0            | D!E3818 |
| RCEP D | 2024   | 2024 | 0            | D!F3818 |
| RCEP D | 2025   | 2025 | 0            | D!G3818 |
| RCEP D | 2026   | 2026 | 0            | D!H3818 |
| RCEP D | 2027   | 2027 | 0            | D!I3818 |
| RCEP E | 2022   | 2022 | 0            | E!D3821 |
| RCEP E | 2023   | 2023 | 0            | E!E3821 |
| RCEP E | 2024   | 2024 | 0            | E!F3821 |
| RCEP E | 2025   | 2025 | 0            | E!G3821 |
| RCEP E | 2026   | 2026 | 0            | E!H3821 |
| RCEP E | 2027   | 2027 | 0            | E!I3821 |
| RCEP F | 2022   | 2022 | 0            | F!D3818 |
| RCEP F | 2023   | 2023 | 0            | F!E3818 |
| RCEP F | 2024   | 2024 | 0            | F!F3818 |
| RCEP F | 2025   | 2025 | 0            | F!G3818 |
| RCEP F | 2026   | 2026 | 0            | F!H3818 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | F!!3818  |
| VIFTA  | 2024   | 2024 | 0            | VI!F3502 |
| VIFTA  | 2025   | 2025 | 0            | VI!G3502 |
| VIFTA  | 2026   | 2026 | 0            | VI!H3502 |
| VIFTA  | 2027   | 2027 | 0            | VI!!3502 |

## Advisory & warnings

| Risk code | Level  | Risk name                                                  | Description                                                                                                                             | Related data    | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| HS-004    | YELLOW | HS code introduced in the 2023 nomenclature                | 2903.48.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 2903.48.00 | 31/2022/TT-BTC  | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | 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 2903.48.00. 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 5% for 2903.48.00 was checked against BT2026 (cell BT2026!N3867), 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.