Vietnam Tariff Intelligence

HS 2907.21.00 detail

HS code	2907.21.00
Description	Phenols; phenol-alcohols / - Polyphenols; phenol-alcohols: / - - Resorcinol and its salts
Unit	kg/lít
Generated	11/11/2026 11:14:06
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/29072100/

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!K3959
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3959
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3959
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E3903
ATIGA	2022	2022	0	AT!E3864

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3864
ATIGA	2024	2024	0	AT!G3864
ATIGA	2025	2025	0	AT!H3864
ATIGA	2026	2026	0	AT!I3864
ATIGA	2027	2027	0	AT!J3864
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3902
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3902
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3902
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3902
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3902
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3902
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3906
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3906
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3906
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3906
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3906
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3906
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3906
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3870
AIFTA	30/12/2022	2022	0	AI!F3866
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3866
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3866
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3866
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3866
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3866
VKFTA	2022	2022	0	VK!E3866

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3866
VKFTA	2024	2024	0	VK!G3866
VKFTA	2025	2025	0	VK!H3866
VKFTA	2026	2026	0	VK!I3866
VKFTA	2027	2027	0	VK!J3866
VCFTA	2022	2022	0	VC!D3913
VCFTA	2023	2023	0	VC!E3913
VCFTA	2024	2024	0	VC!F3913
VCFTA	2025	2025	0	VC!G3913
VCFTA	2026	2026	0	VC!H3913
VCFTA	2027	2027	0	VC!I3913
VN-EAEU	2022	2022	0	EAV!D3910
VN-EAEU	2023	2023	0	EAV!E3910
VN-EAEU	2024	2024	0	EAV!F3910
VN-EAEU	2025	2025	0	EAV!G3910
VN-EAEU	2026	2026	0	EAV!H3910
VN-EAEU	2027	2027	0	EAV!I3910
AHKFTA	2022	2022	0	AKH!D3918
AHKFTA	2023	2023	0	AKH!E3918
AHKFTA	2024	2024	0	AKH!F3918
AHKFTA	2025	2025	0	AKH!G3918
AHKFTA	2026	2026	0	AKH!H3918
AHKFTA	2027	2027	0	AKH!I3918
EVFTA	2022	2022	0	EV-NK!D3889
EVFTA	2023	2023	0	EV-NK!E3889
EVFTA	2024	2024	0	EV-NK!F3889

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3889
EVFTA	2026	2026	0	EV-NK!H3889
EVFTA	2027	2027	0	EV-NK!I3889
UKVFTA	2022	2022	0	UKV!D3891
UKVFTA	2023	2023	0	UKV!E3891
UKVFTA	2024	2024	0	UKV!F3891
UKVFTA	2025	2025	0	UKV!G3891
UKVFTA	2026	2026	0	UKV!H3891
UKVFTA	2027	2027	0	UKV!I3891
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3889
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3889
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3889
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3889
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3889
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3889
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3889
RCEP A	2022	2022	0	RCEPT-A!D3910
RCEP A	2023	2023	0	RCEPT-A!E3910
RCEP A	2024	2024	0	RCEPT-A!F3910
RCEP A	2025	2025	0	RCEPT-A!G3910
RCEP A	2026	2026	0	RCEPT-A!H3910
RCEP A	2027	2027	0	RCEPT-A!I3910
RCEP B	2022	2022	0	B!D3910
RCEP B	2023	2023	0	B!E3910
RCEP B	2024	2024	0	B!F3910
RCEP B	2025	2025	0	B!G3910

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3910
RCEP B	2027	2027	0	B!I3910
RCEP C	2022	2022	0	C!D3910
RCEP C	2023	2023	0	C!E3910
RCEP C	2024	2024	0	C!F3910
RCEP C	2025	2025	0	C!G3910
RCEP C	2026	2026	0	C!H3910
RCEP C	2027	2027	0	C!I3910
RCEP D	2022	2022	0	D!D3910
RCEP D	2023	2023	0	D!E3910
RCEP D	2024	2024	0	D!F3910
RCEP D	2025	2025	0	D!G3910
RCEP D	2026	2026	0	D!H3910
RCEP D	2027	2027	0	D!I3910
RCEP E	2022	2022	0	E!D3913
RCEP E	2023	2023	0	E!E3913
RCEP E	2024	2024	0	E!F3913
RCEP E	2025	2025	0	E!G3913
RCEP E	2026	2026	0	E!H3913
RCEP E	2027	2027	0	E!I3913
RCEP F	2022	2022	0	F!D3910
RCEP F	2023	2023	0	F!E3910
RCEP F	2024	2024	0	F!F3910
RCEP F	2025	2025	0	F!G3910
RCEP F	2026	2026	0	F!H3910
RCEP F	2027	2027	0	F!I3910

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3590
VIFTA	2025	2025	0	VI!G3590
VIFTA	2026	2026	0	VI!H3590
VIFTA	2027	2027	0	VI!I3590

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 2907.21.00. 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 2907.21.00 was checked against BT2026 (cell BT2026!N3959), 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.