Vietnam Tariff Intelligence

HS 2912.49.10 detail

HS code	2912.49.10
Description	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde / - Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: / - - Other: / - - - Other aldehyde-alcohols
Unit	kg/lít
Generated	05/11/2026 12:00:28
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/29124910/

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!K4010
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4010
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4010
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!E3955

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3916
ATIGA	2023	2023	0	AT!F3916
ATIGA	2024	2024	0	AT!G3916
ATIGA	2025	2025	0	AT!H3916
ATIGA	2026	2026	0	AT!I3916
ATIGA	2027	2027	0	AT!J3916
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3954
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3954
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3954
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3954
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3954
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3954
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3958
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3958
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3958
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3958
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3958
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3958
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3958
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3922
AIFTA	30/12/2022	2022	0	AI!F3918
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3918
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3918
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3918
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3918
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3918

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3918
VKFTA	2023	2023	0	VK!F3918
VKFTA	2024	2024	0	VK!G3918
VKFTA	2025	2025	0	VK!H3918
VKFTA	2026	2026	0	VK!I3918
VKFTA	2027	2027	0	VK!J3918
VCFTA	2022	2022	0	VC!D3965
VCFTA	2023	2023	0	VC!E3965
VCFTA	2024	2024	0	VC!F3965
VCFTA	2025	2025	0	VC!G3965
VCFTA	2026	2026	0	VC!H3965
VCFTA	2027	2027	0	VC!I3965
VN-EAEU	2022	2022	0	EAV!D3962
VN-EAEU	2023	2023	0	EAV!E3962
VN-EAEU	2024	2024	0	EAV!F3962
VN-EAEU	2025	2025	0	EAV!G3962
VN-EAEU	2026	2026	0	EAV!H3962
VN-EAEU	2027	2027	0	EAV!I3962
AHKFTA	2022	2022	0	AKH!D3970
AHKFTA	2023	2023	0	AKH!E3970
AHKFTA	2024	2024	0	AKH!F3970
AHKFTA	2025	2025	0	AKH!G3970
AHKFTA	2026	2026	0	AKH!H3970
AHKFTA	2027	2027	0	AKH!I3970
EVFTA	2022	2022	0	EV-NK!D3941
EVFTA	2023	2023	0	EV-NK!E3941

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3941
EVFTA	2025	2025	0	EV-NK!G3941
EVFTA	2026	2026	0	EV-NK!H3941
EVFTA	2027	2027	0	EV-NK!I3941
UKVFTA	2022	2022	0	UKV!D3943
UKVFTA	2023	2023	0	UKV!E3943
UKVFTA	2024	2024	0	UKV!F3943
UKVFTA	2025	2025	0	UKV!G3943
UKVFTA	2026	2026	0	UKV!H3943
UKVFTA	2027	2027	0	UKV!I3943
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3941
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3941
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3941
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3941
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3941
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3941
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3941
RCEP A	2022	2022	0	RCEPT-A!D3962
RCEP A	2023	2023	0	RCEPT-A!E3962
RCEP A	2024	2024	0	RCEPT-A!F3962
RCEP A	2025	2025	0	RCEPT-A!G3962
RCEP A	2026	2026	0	RCEPT-A!H3962
RCEP A	2027	2027	0	RCEPT-A!I3962
RCEP B	2022	2022	0	B!D3962
RCEP B	2023	2023	0	B!E3962
RCEP B	2024	2024	0	B!F3962

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3962
RCEP B	2026	2026	0	B!H3962
RCEP B	2027	2027	0	B!I3962
RCEP C	2022	2022	0	C!D3962
RCEP C	2023	2023	0	C!E3962
RCEP C	2024	2024	0	C!F3962
RCEP C	2025	2025	0	C!G3962
RCEP C	2026	2026	0	C!H3962
RCEP C	2027	2027	0	C!I3962
RCEP D	2022	2022	0	D!D3962
RCEP D	2023	2023	0	D!E3962
RCEP D	2024	2024	0	D!F3962
RCEP D	2025	2025	0	D!G3962
RCEP D	2026	2026	0	D!H3962
RCEP D	2027	2027	0	D!I3962
RCEP E	2022	2022	0	E!D3965
RCEP E	2023	2023	0	E!E3965
RCEP E	2024	2024	0	E!F3965
RCEP E	2025	2025	0	E!G3965
RCEP E	2026	2026	0	E!H3965
RCEP E	2027	2027	0	E!I3965
RCEP F	2022	2022	0	F!D3962
RCEP F	2023	2023	0	F!E3962
RCEP F	2024	2024	0	F!F3962
RCEP F	2025	2025	0	F!G3962
RCEP F	2026	2026	0	F!H3962

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3962
VIFTA	2024	2024	0	VI!F3637
VIFTA	2025	2025	0	VI!G3637
VIFTA	2026	2026	0	VI!H3637
VIFTA	2027	2027	0	VI!I3637

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2912.49 has 2 lines; 2912.49.10 is distinguished from its siblings by: Other aldehyde-alcohols.	2912.49.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 2912.49.10. 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 2912.49.10 was checked against BT2026 (cell BT2026!N4010), 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.