Vietnam Tariff Intelligence

HS 2915.90.40 detail

HS code	2915.90.40
Description	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives / - Other: / - - Capric acid, its salts and esters
Unit	kg/lít
Generated	04/11/2026 09:17:28
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/29159040/

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!K4073
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4073
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4073
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!E4017

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3978
ATIGA	2023	2023	0	AT!F3978
ATIGA	2024	2024	0	AT!G3978
ATIGA	2025	2025	0	AT!H3978
ATIGA	2026	2026	0	AT!I3978
ATIGA	2027	2027	0	AT!J3978
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4016
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4016
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4016
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4016
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4016
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4016
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4020
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4020
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4020
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4020
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4020
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4020
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4020
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3984
AIFTA	30/12/2022	2022	0	AI!F3980
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3980
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3980
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3980
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3980
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3980

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3980
VKFTA	2023	2023	0	VK!F3980
VKFTA	2024	2024	0	VK!G3980
VKFTA	2025	2025	0	VK!H3980
VKFTA	2026	2026	0	VK!I3980
VKFTA	2027	2027	0	VK!J3980
VCFTA	2022	2022	0	VC!D4027
VCFTA	2023	2023	0	VC!E4027
VCFTA	2024	2024	0	VC!F4027
VCFTA	2025	2025	0	VC!G4027
VCFTA	2026	2026	0	VC!H4027
VCFTA	2027	2027	0	VC!I4027
VN-EAEU	2022	2022	0	EAV!D4024
VN-EAEU	2023	2023	0	EAV!E4024
VN-EAEU	2024	2024	0	EAV!F4024
VN-EAEU	2025	2025	0	EAV!G4024
VN-EAEU	2026	2026	0	EAV!H4024
VN-EAEU	2027	2027	0	EAV!I4024
AHKFTA	2022	2022	0	AKH!D4032
AHKFTA	2023	2023	0	AKH!E4032
AHKFTA	2024	2024	0	AKH!F4032
AHKFTA	2025	2025	0	AKH!G4032
AHKFTA	2026	2026	0	AKH!H4032
AHKFTA	2027	2027	0	AKH!I4032
EVFTA	2022	2022	0	EV-NK!D4003
EVFTA	2023	2023	0	EV-NK!E4003

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4003
EVFTA	2025	2025	0	EV-NK!G4003
EVFTA	2026	2026	0	EV-NK!H4003
EVFTA	2027	2027	0	EV-NK!I4003
UKVFTA	2022	2022	0	UKV!D4005
UKVFTA	2023	2023	0	UKV!E4005
UKVFTA	2024	2024	0	UKV!F4005
UKVFTA	2025	2025	0	UKV!G4005
UKVFTA	2026	2026	0	UKV!H4005
UKVFTA	2027	2027	0	UKV!I4005
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4003
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4003
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4003
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4003
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4003
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4003
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4003
RCEP A	2022	2022	0	RCEPT-A!D4024
RCEP A	2023	2023	0	RCEPT-A!E4024
RCEP A	2024	2024	0	RCEPT-A!F4024
RCEP A	2025	2025	0	RCEPT-A!G4024
RCEP A	2026	2026	0	RCEPT-A!H4024
RCEP A	2027	2027	0	RCEPT-A!I4024
RCEP B	2022	2022	0	B!D4024
RCEP B	2023	2023	0	B!E4024
RCEP B	2024	2024	0	B!F4024

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4024
RCEP B	2026	2026	0	B!H4024
RCEP B	2027	2027	0	B!I4024
RCEP C	2022	2022	0	C!D4024
RCEP C	2023	2023	0	C!E4024
RCEP C	2024	2024	0	C!F4024
RCEP C	2025	2025	0	C!G4024
RCEP C	2026	2026	0	C!H4024
RCEP C	2027	2027	0	C!I4024
RCEP D	2022	2022	0	D!D4024
RCEP D	2023	2023	0	D!E4024
RCEP D	2024	2024	0	D!F4024
RCEP D	2025	2025	0	D!G4024
RCEP D	2026	2026	0	D!H4024
RCEP D	2027	2027	0	D!I4024
RCEP E	2022	2022	0	E!D4027
RCEP E	2023	2023	0	E!E4027
RCEP E	2024	2024	0	E!F4027
RCEP E	2025	2025	0	E!G4027
RCEP E	2026	2026	0	E!H4027
RCEP E	2027	2027	0	E!I4027
RCEP F	2022	2022	0	F!D4024
RCEP F	2023	2023	0	F!E4024
RCEP F	2024	2024	0	F!F4024
RCEP F	2025	2025	0	F!G4024
RCEP F	2026	2026	0	F!H4024

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4024
VIFTA	2024	2024	0	VI!F3696
VIFTA	2025	2025	0	VI!G3696
VIFTA	2026	2026	0	VI!H3696
VIFTA	2027	2027	0	VI!I3696

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 2915.90 has 4 lines; 2915.90.40 is distinguished from its siblings by: Capric acid, its salts and esters.	2915.90.20 Lauric acid, myristic acid, their salts and esters; 2915.90.30 Caprylic acid, its salts and esters; 2915.90.90 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 2915.90.40. 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 2915.90.40 was checked against BT2026 (cell BT2026!N4073), 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.