Vietnam Tariff Intelligence

HS 2920.22.00 detail

HS code	2920.22.00
Description	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives / - Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: / - - Diethyl phosphite
Unit	kg/lít
Generated	03/11/2026 05:34:54
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/29202200/

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!K4155
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4155
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4155
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!E4102

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4063
ATIGA	2023	2023	0	AT!F4063
ATIGA	2024	2024	0	AT!G4063
ATIGA	2025	2025	0	AT!H4063
ATIGA	2026	2026	0	AT!I4063
ATIGA	2027	2027	0	AT!J4063
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4101
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4101
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4101
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4101
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4101
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4101
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4105
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4105
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4105
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4105
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4105
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4105
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4105
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4069
AIFTA	30/12/2022	2022	0	AI!F4065
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4065
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4065
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4065
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4065
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4065

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4065
VKFTA	2023	2023	0	VK!F4065
VKFTA	2024	2024	0	VK!G4065
VKFTA	2025	2025	0	VK!H4065
VKFTA	2026	2026	0	VK!I4065
VKFTA	2027	2027	0	VK!J4065
VCFTA	2022	2022	0	VC!D4112
VCFTA	2023	2023	0	VC!E4112
VCFTA	2024	2024	0	VC!F4112
VCFTA	2025	2025	0	VC!G4112
VCFTA	2026	2026	0	VC!H4112
VCFTA	2027	2027	0	VC!I4112
VN-EAEU	2022	2022	0	EAV!D4109
VN-EAEU	2023	2023	0	EAV!E4109
VN-EAEU	2024	2024	0	EAV!F4109
VN-EAEU	2025	2025	0	EAV!G4109
VN-EAEU	2026	2026	0	EAV!H4109
VN-EAEU	2027	2027	0	EAV!I4109
AHKFTA	2022	2022	0	AKH!D4117
AHKFTA	2023	2023	0	AKH!E4117
AHKFTA	2024	2024	0	AKH!F4117
AHKFTA	2025	2025	0	AKH!G4117
AHKFTA	2026	2026	0	AKH!H4117
AHKFTA	2027	2027	0	AKH!I4117
EVFTA	2022	2022	0	EV-NK!D4088
EVFTA	2023	2023	0	EV-NK!E4088

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4088
EVFTA	2025	2025	0	EV-NK!G4088
EVFTA	2026	2026	0	EV-NK!H4088
EVFTA	2027	2027	0	EV-NK!I4088
UKVFTA	2022	2022	0	UKV!D4090
UKVFTA	2023	2023	0	UKV!E4090
UKVFTA	2024	2024	0	UKV!F4090
UKVFTA	2025	2025	0	UKV!G4090
UKVFTA	2026	2026	0	UKV!H4090
UKVFTA	2027	2027	0	UKV!I4090
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4088
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4088
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4088
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4088
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4088
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4088
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4088
RCEP A	2022	2022	0	RCEPT-A!D4109
RCEP A	2023	2023	0	RCEPT-A!E4109
RCEP A	2024	2024	0	RCEPT-A!F4109
RCEP A	2025	2025	0	RCEPT-A!G4109
RCEP A	2026	2026	0	RCEPT-A!H4109
RCEP A	2027	2027	0	RCEPT-A!I4109
RCEP B	2022	2022	0	B!D4109
RCEP B	2023	2023	0	B!E4109
RCEP B	2024	2024	0	B!F4109

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4109
RCEP B	2026	2026	0	B!H4109
RCEP B	2027	2027	0	B!I4109
RCEP C	2022	2022	0	C!D4109
RCEP C	2023	2023	0	C!E4109
RCEP C	2024	2024	0	C!F4109
RCEP C	2025	2025	0	C!G4109
RCEP C	2026	2026	0	C!H4109
RCEP C	2027	2027	0	C!I4109
RCEP D	2022	2022	0	D!D4109
RCEP D	2023	2023	0	D!E4109
RCEP D	2024	2024	0	D!F4109
RCEP D	2025	2025	0	D!G4109
RCEP D	2026	2026	0	D!H4109
RCEP D	2027	2027	0	D!I4109
RCEP E	2022	2022	0	E!D4112
RCEP E	2023	2023	0	E!E4112
RCEP E	2024	2024	0	E!F4112
RCEP E	2025	2025	0	E!G4112
RCEP E	2026	2026	0	E!H4112
RCEP E	2027	2027	0	E!I4112
RCEP F	2022	2022	0	F!D4109
RCEP F	2023	2023	0	F!E4109
RCEP F	2024	2024	0	F!F4109
RCEP F	2025	2025	0	F!G4109
RCEP F	2026	2026	0	F!H4109

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4109
VIFTA	2024	2024	0	VI!F3776
VIFTA	2025	2025	0	VI!G3776
VIFTA	2026	2026	0	VI!H3776
VIFTA	2027	2027	0	VI!I3776

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hóa chất Bảng 3 (3B-Các tiền chất 33/2024/NĐ-CP & 26/2026/NĐ-CP)		33/2024/NĐ-CP, 26/2026/NĐ-CP	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Khai báo HC NK trước khi TQ qua CTT 1CQG (Đ6-NĐ26)			Read the referenced instruments.	Instrument cited in source; validity not verified
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 2920.22.00. 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 2920.22.00 was checked against BT2026 (cell BT2026!N4155), 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

Item policy

Item policy
Hóa chất Bảng 3 (3B-Các tiền chất 33/2024/NĐ-CP & 26/2026/NĐ-CP)

Item policy
Khai báo HC NK trước khi TQ qua CTT 1CQG (Đ6-NĐ26)

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.