Vietnam Tariff Intelligence

HS 2922.42.90 detail

HS code	2922.42.90
Description	Oxygen-function amino-compounds / - Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof: / - - Glutamic acid and its salts: / - - - Other salts
Unit	kg/lít
Generated	01/11/2026 22:00:20
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/29224290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4210
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N4210
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4210
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH, MM)	0% (except KH, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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!E4157
ATIGA	2022	2022	0	AT!E4118
ATIGA	2023	2023	0	AT!F4118
ATIGA	2024	2024	0	AT!G4118
ATIGA	2025	2025	0	AT!H4118
ATIGA	2026	2026	0	AT!I4118
ATIGA	2027	2027	0	AT!J4118
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E4156
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4156
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4156

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4156
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4156
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4156
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4160
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4160
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4160
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4160
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4160
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4160
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4160
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4124
AIFTA	30/12/2022	2022	5	AI!F4120
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4120
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4120
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4120
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4120
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4120
VKFTA	2022	2022	5	VK!E4120
VKFTA	2023	2023	5	VK!F4120
VKFTA	2024	2024	5	VK!G4120
VKFTA	2025	2025	5	VK!H4120
VKFTA	2026	2026	5	VK!I4120
VKFTA	2027	2027	5	VK!J4120
VCFTA	2022	2022	11	VC!D4167
VCFTA	2023	2023	9	VC!E4167
VCFTA	2024	2024	7	VC!F4167

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G4167
VCFTA	2026	2026	2	VC!H4167
VCFTA	2027	2027	0	VC!I4167
VN-EAEU	2022	2022	5,5	EAV!D4164
VN-EAEU	2023	2023	3,6	EAV!E4164
VN-EAEU	2024	2024	1,8	EAV!F4164
VN-EAEU	2025	2025	0	EAV!G4164
VN-EAEU	2026	2026	0	EAV!H4164
VN-EAEU	2027	2027	0	EAV!I4164
AHKFTA	2022	2022	20	AKH!D4172
AHKFTA	2023	2023	20	AKH!E4172
AHKFTA	2024	2024	20	AKH!F4172
AHKFTA	2025	2025	20	AKH!G4172
AHKFTA	2026	2026	20	AKH!H4172
AHKFTA	2027	2027	20	AKH!I4172
EVFTA	2022	2022	10	EV-NK!D4143
EVFTA	2023	2023	6,6	EV-NK!E4143
EVFTA	2024	2024	3,3	EV-NK!F4143
EVFTA	2025	2025	0	EV-NK!G4143
EVFTA	2026	2026	0	EV-NK!H4143
EVFTA	2027	2027	0	EV-NK!I4143
UKVFTA	2022	2022	10	UKV!D4145
UKVFTA	2023	2023	6,6	UKV!E4145
UKVFTA	2024	2024	3,3	UKV!F4145
UKVFTA	2025	2025	0	UKV!G4145
UKVFTA	2026	2026	0	UKV!H4145

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4145
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4143
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4143
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4143
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4143
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4143
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4143
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4143
RCEP A	2022	2022	18	RCEPT-A!D4164
RCEP A	2023	2023	16	RCEPT-A!E4164
RCEP A	2024	2024	14	RCEPT-A!F4164
RCEP A	2025	2025	12	RCEPT-A!G4164
RCEP A	2026	2026	10	RCEPT-A!H4164
RCEP A	2027	2027	8	RCEPT-A!I4164
RCEP B	2022	2022	18	B!D4164
RCEP B	2023	2023	16	B!E4164
RCEP B	2024	2024	14	B!F4164
RCEP B	2025	2025	12	B!G4164
RCEP B	2026	2026	10	B!H4164
RCEP B	2027	2027	8	B!I4164
RCEP C	2022	2022	18	C!D4164
RCEP C	2023	2023	16	C!E4164
RCEP C	2024	2024	14	C!F4164
RCEP C	2025	2025	12	C!G4164
RCEP C	2026	2026	10	C!H4164
RCEP C	2027	2027	8	C!I4164

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D4164
RCEP D	2023	2023	16,4	D!E4164
RCEP D	2024	2024	14,5	D!F4164
RCEP D	2025	2025	12,7	D!G4164
RCEP D	2026	2026	10,9	D!H4164
RCEP D	2027	2027	9,1	D!I4164
RCEP E	2022	2022	18	E!D4167
RCEP E	2023	2023	16	E!E4167
RCEP E	2024	2024	14	E!F4167
RCEP E	2025	2025	12	E!G4167
RCEP E	2026	2026	10	E!H4167
RCEP E	2027	2027	8	E!I4167
RCEP F	2022	2022	18	F!D4164
RCEP F	2023	2023	16	F!E4164
RCEP F	2024	2024	14	F!F4164
RCEP F	2025	2025	12	F!G4164
RCEP F	2026	2026	10	F!H4164
RCEP F	2027	2027	8	F!I4164
VIFTA	2024	2024	17.1	VI!F3829
VIFTA	2025	2025	14.3	VI!G3829
VIFTA	2026	2026	11.4	VI!H3829
VIFTA	2027	2027	8.6	VI!I3829

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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2922.42 has 3 lines; 2922.42.90 is distinguished from its siblings by: Other salts.	2922.42.10 Glutamic acid; 2922.42.20 Monosodium glutamate (MSG)	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 2922.42.90. 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 20% for 2922.42.90 was checked against BT2026 (cell BT2026!N4210), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.