Vietnam Tariff Intelligence

HS 2926.10.00 detail

HS code	2926.10.00
Description	Nitrile-function compounds / - Acrylonitrile
Unit	kg/lít
Generated	07/11/2026 16:50:15
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/29261000/

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!K4258
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4258
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4258
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 (-CN)	0% (except CN)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E4209
ATIGA	2022	2022	0	AT!E4170
ATIGA	2023	2023	0	AT!F4170
ATIGA	2024	2024	0	AT!G4170
ATIGA	2025	2025	0	AT!H4170
ATIGA	2026	2026	0	AT!I4170
ATIGA	2027	2027	0	AT!J4170
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4208
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4208
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4208

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4208
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4208
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4208
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4212
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4212
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4212
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4212
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4212
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4212
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4212
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4176
AIFTA	30/12/2022	2022	0	AI!F4172
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4172
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4172
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4172
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4172
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4172
VKFTA	2022	2022	0	VK!E4172
VKFTA	2023	2023	0	VK!F4172
VKFTA	2024	2024	0	VK!G4172
VKFTA	2025	2025	0	VK!H4172
VKFTA	2026	2026	0	VK!I4172
VKFTA	2027	2027	0	VK!J4172
VCFTA	2022	2022	0	VC!D4219
VCFTA	2023	2023	0	VC!E4219
VCFTA	2024	2024	0	VC!F4219

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4219
VCFTA	2026	2026	0	VC!H4219
VCFTA	2027	2027	0	VC!I4219
VN-EAEU	2022	2022	0	EAV!D4216
VN-EAEU	2023	2023	0	EAV!E4216
VN-EAEU	2024	2024	0	EAV!F4216
VN-EAEU	2025	2025	0	EAV!G4216
VN-EAEU	2026	2026	0	EAV!H4216
VN-EAEU	2027	2027	0	EAV!I4216
AHKFTA	2022	2022	0	AKH!D4224
AHKFTA	2023	2023	0	AKH!E4224
AHKFTA	2024	2024	0	AKH!F4224
AHKFTA	2025	2025	0	AKH!G4224
AHKFTA	2026	2026	0	AKH!H4224
AHKFTA	2027	2027	0	AKH!I4224
EVFTA	2022	2022	0	EV-NK!D4195
EVFTA	2023	2023	0	EV-NK!E4195
EVFTA	2024	2024	0	EV-NK!F4195
EVFTA	2025	2025	0	EV-NK!G4195
EVFTA	2026	2026	0	EV-NK!H4195
EVFTA	2027	2027	0	EV-NK!I4195
UKVFTA	2022	2022	0	UKV!D4197
UKVFTA	2023	2023	0	UKV!E4197
UKVFTA	2024	2024	0	UKV!F4197
UKVFTA	2025	2025	0	UKV!G4197
UKVFTA	2026	2026	0	UKV!H4197

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4197
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4195
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4195
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4195
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4195
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4195
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4195
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4195
RCEP A	2022	2022	0	RCEPT-A!D4216
RCEP A	2023	2023	0	RCEPT-A!E4216
RCEP A	2024	2024	0	RCEPT-A!F4216
RCEP A	2025	2025	0	RCEPT-A!G4216
RCEP A	2026	2026	0	RCEPT-A!H4216
RCEP A	2027	2027	0	RCEPT-A!I4216
RCEP B	2022	2022	0	B!D4216
RCEP B	2023	2023	0	B!E4216
RCEP B	2024	2024	0	B!F4216
RCEP B	2025	2025	0	B!G4216
RCEP B	2026	2026	0	B!H4216
RCEP B	2027	2027	0	B!I4216
RCEP C	2022	2022	0	C!D4216
RCEP C	2023	2023	0	C!E4216
RCEP C	2024	2024	0	C!F4216
RCEP C	2025	2025	0	C!G4216
RCEP C	2026	2026	0	C!H4216
RCEP C	2027	2027	0	C!I4216

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4216
RCEP D	2023	2023	0	D!E4216
RCEP D	2024	2024	0	D!F4216
RCEP D	2025	2025	0	D!G4216
RCEP D	2026	2026	0	D!H4216
RCEP D	2027	2027	0	D!I4216
RCEP E	2022	2022	0	E!D4219
RCEP E	2023	2023	0	E!E4219
RCEP E	2024	2024	0	E!F4219
RCEP E	2025	2025	0	E!G4219
RCEP E	2026	2026	0	E!H4219
RCEP E	2027	2027	0	E!I4219
RCEP F	2022	2022	0	F!D4216
RCEP F	2023	2023	0	F!E4216
RCEP F	2024	2024	0	F!F4216
RCEP F	2025	2025	0	F!G4216
RCEP F	2026	2026	0	F!H4216
RCEP F	2027	2027	0	F!I4216
VIFTA	2024	2024	0	VI!F3877
VIFTA	2025	2025	0	VI!G3877
VIFTA	2026	2026	0	VI!H3877
VIFTA	2027	2027	0	VI!I3877

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 2926.10.00. 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 2926.10.00 was checked against BT2026 (cell BT2026!N4258), 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.