Vietnam Tariff Intelligence

HS 2926.90.00 detail

HS code	2926.90.00
Description	Nitrile-function compounds / - Other
Unit	kg/lít
Generated	10/11/2026 10:33:21
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/29269000/

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!K4262
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4262
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4262
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E4213
ATIGA	2022	2022	0	AT!E4174

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F4174
ATIGA	2024	2024	0	AT!G4174
ATIGA	2025	2025	0	AT!H4174
ATIGA	2026	2026	0	AT!I4174
ATIGA	2027	2027	0	AT!J4174
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4212
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4212
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4212
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4212
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4212
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4212
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4216
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4216
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4216
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4216
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4216
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4216
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4216
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4180
AIFTA	30/12/2022	2022	0	AI!F4176
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4176
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4176
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4176
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4176
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4176
VKFTA	2022	2022	0	VK!E4176

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F4176
VKFTA	2024	2024	0	VK!G4176
VKFTA	2025	2025	0	VK!H4176
VKFTA	2026	2026	0	VK!I4176
VKFTA	2027	2027	0	VK!J4176
VCFTA	2022	2022	0	VC!D4223
VCFTA	2023	2023	0	VC!E4223
VCFTA	2024	2024	0	VC!F4223
VCFTA	2025	2025	0	VC!G4223
VCFTA	2026	2026	0	VC!H4223
VCFTA	2027	2027	0	VC!I4223
VN-EAEU	2022	2022	0	EAV!D4220
VN-EAEU	2023	2023	0	EAV!E4220
VN-EAEU	2024	2024	0	EAV!F4220
VN-EAEU	2025	2025	0	EAV!G4220
VN-EAEU	2026	2026	0	EAV!H4220
VN-EAEU	2027	2027	0	EAV!I4220
AHKFTA	2022	2022	0	AKH!D4228
AHKFTA	2023	2023	0	AKH!E4228
AHKFTA	2024	2024	0	AKH!F4228
AHKFTA	2025	2025	0	AKH!G4228
AHKFTA	2026	2026	0	AKH!H4228
AHKFTA	2027	2027	0	AKH!I4228
EVFTA	2022	2022	0	EV-NK!D4199
EVFTA	2023	2023	0	EV-NK!E4199
EVFTA	2024	2024	0	EV-NK!F4199

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G4199
EVFTA	2026	2026	0	EV-NK!H4199
EVFTA	2027	2027	0	EV-NK!I4199
UKVFTA	2022	2022	0	UKV!D4201
UKVFTA	2023	2023	0	UKV!E4201
UKVFTA	2024	2024	0	UKV!F4201
UKVFTA	2025	2025	0	UKV!G4201
UKVFTA	2026	2026	0	UKV!H4201
UKVFTA	2027	2027	0	UKV!I4201
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4199
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4199
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4199
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4199
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4199
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4199
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4199
RCEP A	2022	2022	0	RCEPT-A!D4220
RCEP A	2023	2023	0	RCEPT-A!E4220
RCEP A	2024	2024	0	RCEPT-A!F4220
RCEP A	2025	2025	0	RCEPT-A!G4220
RCEP A	2026	2026	0	RCEPT-A!H4220
RCEP A	2027	2027	0	RCEPT-A!I4220
RCEP B	2022	2022	0	B!D4220
RCEP B	2023	2023	0	B!E4220
RCEP B	2024	2024	0	B!F4220
RCEP B	2025	2025	0	B!G4220

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H4220
RCEP B	2027	2027	0	B!I4220
RCEP C	2022	2022	0	C!D4220
RCEP C	2023	2023	0	C!E4220
RCEP C	2024	2024	0	C!F4220
RCEP C	2025	2025	0	C!G4220
RCEP C	2026	2026	0	C!H4220
RCEP C	2027	2027	0	C!I4220
RCEP D	2022	2022	0	D!D4220
RCEP D	2023	2023	0	D!E4220
RCEP D	2024	2024	0	D!F4220
RCEP D	2025	2025	0	D!G4220
RCEP D	2026	2026	0	D!H4220
RCEP D	2027	2027	0	D!I4220
RCEP E	2022	2022	0	E!D4223
RCEP E	2023	2023	0	E!E4223
RCEP E	2024	2024	0	E!F4223
RCEP E	2025	2025	0	E!G4223
RCEP E	2026	2026	0	E!H4223
RCEP E	2027	2027	0	E!I4223
RCEP F	2022	2022	0	F!D4220
RCEP F	2023	2023	0	F!E4220
RCEP F	2024	2024	0	F!F4220
RCEP F	2025	2025	0	F!G4220
RCEP F	2026	2026	0	F!H4220
RCEP F	2027	2027	0	F!I4220

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3881
VIFTA	2025	2025	0	VI!G3881
VIFTA	2026	2026	0	VI!H3881
VIFTA	2027	2027	0	VI!I3881

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hóa chất, SP sinh học, vi sinh vật cấm SD trong TACN (01/2024/TT-BNNPTNT M15)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited 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
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 2926.90.00. 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 2926.90.00 was checked against BT2026 (cell BT2026!N4262), 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, SP sinh học, vi sinh vật cấm SD trong TACN (01/2024/TT-BNNPTNT M15)

Item policy
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.