Vietnam Tariff Intelligence

HS 2938.10.00 detail

HS code	2938.10.00
Description	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives / - Rutoside (rutin) and its derivatives
Unit	kg/lít
Generated	07/11/2026 08:58:36
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/29381000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4439
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N4439
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4439
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	2.1	2.1%	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!E4396
ATIGA	2022	2022	0	AT!E4357

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F4357
ATIGA	2024	2024	0	AT!G4357
ATIGA	2025	2025	0	AT!H4357
ATIGA	2026	2026	0	AT!I4357
ATIGA	2027	2027	0	AT!J4357
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4395
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4395
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4395
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4395
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4395
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4395
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4399
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4399
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4399
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4399
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4399
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4399
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4399
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4363
AIFTA	30/12/2022	2022	0	AI!F4359
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4359
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4359
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4359
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4359
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4359
VKFTA	2022	2022	0	VK!E4359

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F4359
VKFTA	2024	2024	0	VK!G4359
VKFTA	2025	2025	0	VK!H4359
VKFTA	2026	2026	0	VK!I4359
VKFTA	2027	2027	0	VK!J4359
VCFTA	2022	2022	0	VC!D4406
VCFTA	2023	2023	0	VC!E4406
VCFTA	2024	2024	0	VC!F4406
VCFTA	2025	2025	0	VC!G4406
VCFTA	2026	2026	0	VC!H4406
VCFTA	2027	2027	0	VC!I4406
VN-EAEU	2022	2022	0	EAV!D4403
VN-EAEU	2023	2023	0	EAV!E4403
VN-EAEU	2024	2024	0	EAV!F4403
VN-EAEU	2025	2025	0	EAV!G4403
VN-EAEU	2026	2026	0	EAV!H4403
VN-EAEU	2027	2027	0	EAV!I4403
AHKFTA	2022	2022	0	AKH!D4411
AHKFTA	2023	2023	0	AKH!E4411
AHKFTA	2024	2024	0	AKH!F4411
AHKFTA	2025	2025	0	AKH!G4411
AHKFTA	2026	2026	0	AKH!H4411
AHKFTA	2027	2027	0	AKH!I4411
EVFTA	2022	2022	0	EV-NK!D4382
EVFTA	2023	2023	0	EV-NK!E4382
EVFTA	2024	2024	0	EV-NK!F4382

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G4382
EVFTA	2026	2026	0	EV-NK!H4382
EVFTA	2027	2027	0	EV-NK!I4382
UKVFTA	2022	2022	0	UKV!D4384
UKVFTA	2023	2023	0	UKV!E4384
UKVFTA	2024	2024	0	UKV!F4384
UKVFTA	2025	2025	0	UKV!G4384
UKVFTA	2026	2026	0	UKV!H4384
UKVFTA	2027	2027	0	UKV!I4384
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4382
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4382
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4382
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4382
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4382
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4382
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4382
RCEP A	2022	2022	0	RCEPT-A!D4403
RCEP A	2023	2023	0	RCEPT-A!E4403
RCEP A	2024	2024	0	RCEPT-A!F4403
RCEP A	2025	2025	0	RCEPT-A!G4403
RCEP A	2026	2026	0	RCEPT-A!H4403
RCEP A	2027	2027	0	RCEPT-A!I4403
RCEP B	2022	2022	0	B!D4403
RCEP B	2023	2023	0	B!E4403
RCEP B	2024	2024	0	B!F4403
RCEP B	2025	2025	0	B!G4403

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H4403
RCEP B	2027	2027	0	B!I4403
RCEP C	2022	2022	0	C!D4403
RCEP C	2023	2023	0	C!E4403
RCEP C	2024	2024	0	C!F4403
RCEP C	2025	2025	0	C!G4403
RCEP C	2026	2026	0	C!H4403
RCEP C	2027	2027	0	C!I4403
RCEP D	2022	2022	0	D!D4403
RCEP D	2023	2023	0	D!E4403
RCEP D	2024	2024	0	D!F4403
RCEP D	2025	2025	0	D!G4403
RCEP D	2026	2026	0	D!H4403
RCEP D	2027	2027	0	D!I4403
RCEP E	2022	2022	0	E!D4406
RCEP E	2023	2023	0	E!E4406
RCEP E	2024	2024	0	E!F4406
RCEP E	2025	2025	0	E!G4406
RCEP E	2026	2026	0	E!H4406
RCEP E	2027	2027	0	E!I4406
RCEP F	2022	2022	0	F!D4403
RCEP F	2023	2023	0	F!E4403
RCEP F	2024	2024	0	F!F4403
RCEP F	2025	2025	0	F!G4403
RCEP F	2026	2026	0	F!H4403
RCEP F	2027	2027	0	F!I4403

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.7	VI!F4052
VIFTA	2025	2025	2.4	VI!G4052
VIFTA	2026	2026	2.1	VI!H4052
VIFTA	2027	2027	1.8	VI!I4052

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): 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 2938.10.00. 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 3% for 2938.10.00 was checked against BT2026 (cell BT2026!N4439), 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
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.