Vietnam Tariff Intelligence

HS 3103.90.10 detail

HS code	3103.90.10
Description	Mineral or chemical fertilisers, phosphatic / - Other: / - - Calcined phosphatic fertilisers
Unit	kg
Generated	02/11/2026 22:24:30
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/31039010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4752
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N4752
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4752
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ4752
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
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
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
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
EVFTA	0,7	0.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,7	0.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	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
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E4643
ATIGA	2022	2022	0	AT!E4604
ATIGA	2023	2023	0	AT!F4604
ATIGA	2024	2024	0	AT!G4604
ATIGA	2025	2025	0	AT!H4604
ATIGA	2026	2026	0	AT!I4604
ATIGA	2027	2027	0	AT!J4604
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E4642
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F4642
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G4642

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H4642
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I4642
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J4642
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E4646
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F4646
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4646
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4646
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4646
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4646
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4646
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4610
AIFTA	30/12/2022	2022	*	AI!F4606
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G4606
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H4606
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I4606
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J4606
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K4606
VKFTA	2022	2022	5	VK!E4606
VKFTA	2023	2023	5	VK!F4606
VKFTA	2024	2024	5	VK!G4606
VKFTA	2025	2025	5	VK!H4606
VKFTA	2026	2026	5	VK!I4606
VKFTA	2027	2027	5	VK!J4606
VCFTA	2022	2022	5	VC!D4653
VCFTA	2023	2023	5	VC!E4653
VCFTA	2024	2024	0	VC!F4653

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4653
VCFTA	2026	2026	0	VC!H4653
VCFTA	2027	2027	0	VC!I4653
VN-EAEU	2022	2022	0	EAV!D4650
VN-EAEU	2023	2023	0	EAV!E4650
VN-EAEU	2024	2024	0	EAV!F4650
VN-EAEU	2025	2025	0	EAV!G4650
VN-EAEU	2026	2026	0	EAV!H4650
VN-EAEU	2027	2027	0	EAV!I4650
AHKFTA	2022	2022	*	AKH!D4658
AHKFTA	2023	2023	*	AKH!E4658
AHKFTA	2024	2024	*	AKH!F4658
AHKFTA	2025	2025	*	AKH!G4658
AHKFTA	2026	2026	*	AKH!H4658
AHKFTA	2027	2027	*	AKH!I4658
EVFTA	2022	2022	3,7	EV-NK!D4629
EVFTA	2023	2023	3	EV-NK!E4629
EVFTA	2024	2024	2,2	EV-NK!F4629
EVFTA	2025	2025	1,5	EV-NK!G4629
EVFTA	2026	2026	0,7	EV-NK!H4629
EVFTA	2027	2027	0	EV-NK!I4629
UKVFTA	2022	2022	3,7	UKV!D4631
UKVFTA	2023	2023	3	UKV!E4631
UKVFTA	2024	2024	2,2	UKV!F4631
UKVFTA	2025	2025	1,5	UKV!G4631
UKVFTA	2026	2026	0,7	UKV!H4631

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4631
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4629
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4629
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4629
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4629
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4629
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4629
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4629
RCEP A	2022	2022	6	RCEPT-A!D4650
RCEP A	2023	2023	6	RCEPT-A!E4650
RCEP A	2024	2024	6	RCEPT-A!F4650
RCEP A	2025	2025	6	RCEPT-A!G4650
RCEP A	2026	2026	6	RCEPT-A!H4650
RCEP A	2027	2027	6	RCEPT-A!I4650
RCEP B	2022	2022	6	B!D4650
RCEP B	2023	2023	6	B!E4650
RCEP B	2024	2024	6	B!F4650
RCEP B	2025	2025	6	B!G4650
RCEP B	2026	2026	6	B!H4650
RCEP B	2027	2027	6	B!I4650
RCEP C	2022	2022	6	C!D4650
RCEP C	2023	2023	6	C!E4650
RCEP C	2024	2024	6	C!F4650
RCEP C	2025	2025	6	C!G4650
RCEP C	2026	2026	6	C!H4650
RCEP C	2027	2027	6	C!I4650

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	*	D!D4650
RCEP D	2023	2023	*	D!E4650
RCEP D	2024	2024	*	D!F4650
RCEP D	2025	2025	*	D!G4650
RCEP D	2026	2026	*	D!H4650
RCEP D	2027	2027	*	D!I4650
RCEP E	2022	2022	*	E!D4653
RCEP E	2023	2023	*	E!E4653
RCEP E	2024	2024	*	E!F4653
RCEP E	2025	2025	*	E!G4653
RCEP E	2026	2026	*	E!H4653
RCEP E	2027	2027	*	E!I4653
RCEP F	2022	2022	6	F!D4650
RCEP F	2023	2023	6	F!E4650
RCEP F	2024	2024	6	F!F4650
RCEP F	2025	2025	6	F!G4650
RCEP F	2026	2026	6	F!H4650
RCEP F	2027	2027	6	F!I4650
VIFTA	2024	2024	*	VI!F4288
VIFTA	2025	2025	*	VI!G4288
VIFTA	2026	2026	*	VI!H4288
VIFTA	2027	2027	*	VI!I4288

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 6%, RCEP (Annex B) 6%, RCEP (Annex C) 6%, RCEP (Annex F) 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		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 3103.90 has 2 lines; 3103.90.10 is distinguished from its siblings by: Calcined phosphatic fertilisers.	3103.90.90 Other	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 "5/8/10".		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 3103.90.10. 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 6% for 3103.90.10 was checked against BT2026 (cell BT2026!N4752), 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.