Vietnam Tariff Intelligence

# HS 2809.20.32 detail

| | |
|---|---|
| **HS code** | 2809.20.32 |
| **Description** | Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined / - Phosphoric acid and polyphosphoric acids: / - - Food grade: / - - - Phosphoric acid |
| **Unit** | kg/lít |
| **Generated** | 30/10/2026 12:30:31 |
| **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/28092032/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 7.5 | 7.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3474 |
| Preferential (MFN) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3474 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3474 |
| 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 (-MY) | 0% (except MY) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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(-MM) | 0% (except MM) | 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 |
| 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 | 3.5 | 3.5% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 5 | 5% | 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 B) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 5 | 5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/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) | | 0 | AC!E3428 |
| ATIGA | 2022 | 2022 | 0 | AT!E3389 |
| ATIGA | 2023 | 2023 | 0 | AT!F3389 |
| ATIGA | 2024 | 2024 | 0 | AT!G3389 |
| ATIGA | 2025 | 2025 | 0 | AT!H3389 |
| ATIGA | 2026 | 2026 | 0 | AT!I3389 |
| ATIGA | 2027 | 2027 | 0 | AT!J3389 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E3427 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F3427 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G3427 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H3427 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I3427 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J3427 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E3431 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F3431 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G3431 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H3431 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I3431 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J3431 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F3431 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H3395 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F3391 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G3391 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H3391 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I3391 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J3391 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K3391 |
| VKFTA | 2022 | 2022 | 0 | VK!E3391 |
| VKFTA | 2023 | 2023 | 0 | VK!F3391 |
| VKFTA | 2024 | 2024 | 0 | VK!G3391 |
| VKFTA | 2025 | 2025 | 0 | VK!H3391 |
| VKFTA | 2026 | 2026 | 0 | VK!I3391 |
| VKFTA | 2027 | 2027 | 0 | VK!J3391 |
| VCFTA | 2022 | 2022 | 0 | VC!D3438 |
| VCFTA | 2023 | 2023 | 0 | VC!E3438 |
| VCFTA | 2024 | 2024 | 0 | VC!F3438 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G3438 |
| VCFTA | 2026 | 2026 | 0 | VC!H3438 |
| VCFTA | 2027 | 2027 | 0 | VC!I3438 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D3435 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E3435 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F3435 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G3435 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H3435 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3435 |
| AHKFTA | 2022 | 2022 | * | AKH!D3443 |
| AHKFTA | 2023 | 2023 | * | AKH!E3443 |
| AHKFTA | 2024 | 2024 | * | AKH!F3443 |
| AHKFTA | 2025 | 2025 | * | AKH!G3443 |
| AHKFTA | 2026 | 2026 | * | AKH!H3443 |
| AHKFTA | 2027 | 2027 | * | AKH!I3443 |
| EVFTA | 2022 | 2022 | 1,2 | EV-NK!D3414 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E3414 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F3414 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G3414 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H3414 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I3414 |
| UKVFTA | 2022 | 2022 | 1,2 | UKV!D3416 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E3416 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F3416 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G3416 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H3416 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I3416 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D3414 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E3414 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F3414 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G3414 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H3414 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I3414 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J3414 |
| RCEP A | 2022 | 2022 | 5 | RCEPT-A!D3435 |
| RCEP A | 2023 | 2023 | 5 | RCEPT-A!E3435 |
| RCEP A | 2024 | 2024 | 5 | RCEPT-A!F3435 |
| RCEP A | 2025 | 2025 | 5 | RCEPT-A!G3435 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H3435 |
| RCEP A | 2027 | 2027 | 5 | RCEPT-A!I3435 |
| RCEP B | 2022 | 2022 | 5 | B!D3435 |
| RCEP B | 2023 | 2023 | 5 | B!E3435 |
| RCEP B | 2024 | 2024 | 5 | B!F3435 |
| RCEP B | 2025 | 2025 | 5 | B!G3435 |
| RCEP B | 2026 | 2026 | 5 | B!H3435 |
| RCEP B | 2027 | 2027 | 5 | B!I3435 |
| RCEP C | 2022 | 2022 | 5 | C!D3435 |
| RCEP C | 2023 | 2023 | 5 | C!E3435 |
| RCEP C | 2024 | 2024 | 5 | C!F3435 |
| RCEP C | 2025 | 2025 | 5 | C!G3435 |
| RCEP C | 2026 | 2026 | 5 | C!H3435 |
| RCEP C | 2027 | 2027 | 5 | C!I3435 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 5 | D!D3435 |
| RCEP D | 2023 | 2023 | 5 | D!E3435 |
| RCEP D | 2024 | 2024 | 5 | D!F3435 |
| RCEP D | 2025 | 2025 | 5 | D!G3435 |
| RCEP D | 2026 | 2026 | 5 | D!H3435 |
| RCEP D | 2027 | 2027 | 5 | D!I3435 |
| RCEP E | 2022 | 2022 | 5 | E!D3438 |
| RCEP E | 2023 | 2023 | 5 | E!E3438 |
| RCEP E | 2024 | 2024 | 5 | E!F3438 |
| RCEP E | 2025 | 2025 | 5 | E!G3438 |
| RCEP E | 2026 | 2026 | 5 | E!H3438 |
| RCEP E | 2027 | 2027 | 5 | E!I3438 |
| RCEP F | 2022 | 2022 | 5 | F!D3435 |
| RCEP F | 2023 | 2023 | 5 | F!E3435 |
| RCEP F | 2024 | 2024 | 5 | F!F3435 |
| RCEP F | 2025 | 2025 | 5 | F!G3435 |
| RCEP F | 2026 | 2026 | 5 | F!H3435 |
| RCEP F | 2027 | 2027 | 5 | F!I3435 |
| VIFTA | 2024 | 2024 | 4.5 | VI!F3162 |
| VIFTA | 2025 | 2025 | 4 | VI!G3162 |
| VIFTA | 2026 | 2026 | 3.5 | VI!H3162 |
| VIFTA | 2027 | 2027 | 3 | VI!I3162 |

## 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) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex D) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving. | MFN 5% | | 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 2809.20 has 6 lines; 2809.20.32 is distinguished from its siblings by: Phosphoric acid. | 2809.20.31 Hypophosphoric acid; 2809.20.39 Other; 2809.20.91 Hypophosphoric acid; 2809.20.92 Phosphoric acid; 2809.20.99 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 "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 2809.20.32. 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 5% for 2809.20.32 was checked against BT2026 (cell BT2026!N3474), 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.