Vietnam Tariff Intelligence

HS 2836.40.00 detail

HS code	2836.40.00
Description	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate / - Potassium carbonates
Unit	kg
Generated	02/11/2026 13:06:12
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/28364000/

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!K3662
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3662
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3662
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E3637

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3598
ATIGA	2023	2023	0	AT!F3598
ATIGA	2024	2024	0	AT!G3598
ATIGA	2025	2025	0	AT!H3598
ATIGA	2026	2026	0	AT!I3598
ATIGA	2027	2027	0	AT!J3598
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3636
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3636
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3636
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3636
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3636
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3636
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3640
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3640
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3640
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3640
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3640
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3640
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3640
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3604
AIFTA	30/12/2022	2022	0	AI!F3600
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3600
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3600
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3600
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3600
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3600

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3600
VKFTA	2023	2023	0	VK!F3600
VKFTA	2024	2024	0	VK!G3600
VKFTA	2025	2025	0	VK!H3600
VKFTA	2026	2026	0	VK!I3600
VKFTA	2027	2027	0	VK!J3600
VCFTA	2022	2022	0	VC!D3647
VCFTA	2023	2023	0	VC!E3647
VCFTA	2024	2024	0	VC!F3647
VCFTA	2025	2025	0	VC!G3647
VCFTA	2026	2026	0	VC!H3647
VCFTA	2027	2027	0	VC!I3647
VN-EAEU	2022	2022	0	EAV!D3644
VN-EAEU	2023	2023	0	EAV!E3644
VN-EAEU	2024	2024	0	EAV!F3644
VN-EAEU	2025	2025	0	EAV!G3644
VN-EAEU	2026	2026	0	EAV!H3644
VN-EAEU	2027	2027	0	EAV!I3644
AHKFTA	2022	2022	0	AKH!D3652
AHKFTA	2023	2023	0	AKH!E3652
AHKFTA	2024	2024	0	AKH!F3652
AHKFTA	2025	2025	0	AKH!G3652
AHKFTA	2026	2026	0	AKH!H3652
AHKFTA	2027	2027	0	AKH!I3652
EVFTA	2022	2022	0	EV-NK!D3623
EVFTA	2023	2023	0	EV-NK!E3623

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3623
EVFTA	2025	2025	0	EV-NK!G3623
EVFTA	2026	2026	0	EV-NK!H3623
EVFTA	2027	2027	0	EV-NK!I3623
UKVFTA	2022	2022	0	UKV!D3625
UKVFTA	2023	2023	0	UKV!E3625
UKVFTA	2024	2024	0	UKV!F3625
UKVFTA	2025	2025	0	UKV!G3625
UKVFTA	2026	2026	0	UKV!H3625
UKVFTA	2027	2027	0	UKV!I3625
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3623
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3623
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3623
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3623
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3623
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3623
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3623
RCEP A	2022	2022	0	RCEPT-A!D3644
RCEP A	2023	2023	0	RCEPT-A!E3644
RCEP A	2024	2024	0	RCEPT-A!F3644
RCEP A	2025	2025	0	RCEPT-A!G3644
RCEP A	2026	2026	0	RCEPT-A!H3644
RCEP A	2027	2027	0	RCEPT-A!I3644
RCEP B	2022	2022	0	B!D3644
RCEP B	2023	2023	0	B!E3644
RCEP B	2024	2024	0	B!F3644

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3644
RCEP B	2026	2026	0	B!H3644
RCEP B	2027	2027	0	B!I3644
RCEP C	2022	2022	0	C!D3644
RCEP C	2023	2023	0	C!E3644
RCEP C	2024	2024	0	C!F3644
RCEP C	2025	2025	0	C!G3644
RCEP C	2026	2026	0	C!H3644
RCEP C	2027	2027	0	C!I3644
RCEP D	2022	2022	0	D!D3644
RCEP D	2023	2023	0	D!E3644
RCEP D	2024	2024	0	D!F3644
RCEP D	2025	2025	0	D!G3644
RCEP D	2026	2026	0	D!H3644
RCEP D	2027	2027	0	D!I3644
RCEP E	2022	2022	0	E!D3647
RCEP E	2023	2023	0	E!E3647
RCEP E	2024	2024	0	E!F3647
RCEP E	2025	2025	0	E!G3647
RCEP E	2026	2026	0	E!H3647
RCEP E	2027	2027	0	E!I3647
RCEP F	2022	2022	0	F!D3644
RCEP F	2023	2023	0	F!E3644
RCEP F	2024	2024	0	F!F3644
RCEP F	2025	2025	0	F!G3644
RCEP F	2026	2026	0	F!H3644

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3644
VIFTA	2024	2024	0	VI!F3344
VIFTA	2025	2025	0	VI!G3344
VIFTA	2026	2026	0	VI!H3344
VIFTA	2027	2027	0	VI!I3344

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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	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 2836.40.00. 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 2836.40.00 was checked against BT2026 (cell BT2026!N3662), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.