Vietnam Tariff Intelligence

HS 2836.99.90 detail

HS code	2836.99.90
Description	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate / - Other: / - - Other: / - - - Other
Unit	kg
Generated	30/10/2026 16:59:29
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/28369990/

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!K3673
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N3673
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3673
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!E3648

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3609
ATIGA	2023	2023	0	AT!F3609
ATIGA	2024	2024	0	AT!G3609
ATIGA	2025	2025	0	AT!H3609
ATIGA	2026	2026	0	AT!I3609
ATIGA	2027	2027	0	AT!J3609
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3647
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3647
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3647
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3647
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3647
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3647
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3651
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3651
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3651
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3651
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3651
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3651
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3651
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3615
AIFTA	30/12/2022	2022	0	AI!F3611
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3611
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3611
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3611
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3611
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3611

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3611
VKFTA	2023	2023	0	VK!F3611
VKFTA	2024	2024	0	VK!G3611
VKFTA	2025	2025	0	VK!H3611
VKFTA	2026	2026	0	VK!I3611
VKFTA	2027	2027	0	VK!J3611
VCFTA	2022	2022	0	VC!D3658
VCFTA	2023	2023	0	VC!E3658
VCFTA	2024	2024	0	VC!F3658
VCFTA	2025	2025	0	VC!G3658
VCFTA	2026	2026	0	VC!H3658
VCFTA	2027	2027	0	VC!I3658
VN-EAEU	2022	2022	0	EAV!D3655
VN-EAEU	2023	2023	0	EAV!E3655
VN-EAEU	2024	2024	0	EAV!F3655
VN-EAEU	2025	2025	0	EAV!G3655
VN-EAEU	2026	2026	0	EAV!H3655
VN-EAEU	2027	2027	0	EAV!I3655
AHKFTA	2022	2022	0	AKH!D3663
AHKFTA	2023	2023	0	AKH!E3663
AHKFTA	2024	2024	0	AKH!F3663
AHKFTA	2025	2025	0	AKH!G3663
AHKFTA	2026	2026	0	AKH!H3663
AHKFTA	2027	2027	0	AKH!I3663
EVFTA	2022	2022	0	EV-NK!D3634
EVFTA	2023	2023	0	EV-NK!E3634

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3634
EVFTA	2025	2025	0	EV-NK!G3634
EVFTA	2026	2026	0	EV-NK!H3634
EVFTA	2027	2027	0	EV-NK!I3634
UKVFTA	2022	2022	0	UKV!D3636
UKVFTA	2023	2023	0	UKV!E3636
UKVFTA	2024	2024	0	UKV!F3636
UKVFTA	2025	2025	0	UKV!G3636
UKVFTA	2026	2026	0	UKV!H3636
UKVFTA	2027	2027	0	UKV!I3636
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3634
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3634
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3634
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3634
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3634
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3634
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3634
RCEP A	2022	2022	0	RCEPT-A!D3655
RCEP A	2023	2023	0	RCEPT-A!E3655
RCEP A	2024	2024	0	RCEPT-A!F3655
RCEP A	2025	2025	0	RCEPT-A!G3655
RCEP A	2026	2026	0	RCEPT-A!H3655
RCEP A	2027	2027	0	RCEPT-A!I3655
RCEP B	2022	2022	0	B!D3655
RCEP B	2023	2023	0	B!E3655
RCEP B	2024	2024	0	B!F3655

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3655
RCEP B	2026	2026	0	B!H3655
RCEP B	2027	2027	0	B!I3655
RCEP C	2022	2022	0	C!D3655
RCEP C	2023	2023	0	C!E3655
RCEP C	2024	2024	0	C!F3655
RCEP C	2025	2025	0	C!G3655
RCEP C	2026	2026	0	C!H3655
RCEP C	2027	2027	0	C!I3655
RCEP D	2022	2022	0	D!D3655
RCEP D	2023	2023	0	D!E3655
RCEP D	2024	2024	0	D!F3655
RCEP D	2025	2025	0	D!G3655
RCEP D	2026	2026	0	D!H3655
RCEP D	2027	2027	0	D!I3655
RCEP E	2022	2022	0	E!D3658
RCEP E	2023	2023	0	E!E3658
RCEP E	2024	2024	0	E!F3658
RCEP E	2025	2025	0	E!G3658
RCEP E	2026	2026	0	E!H3658
RCEP E	2027	2027	0	E!I3658
RCEP F	2022	2022	0	F!D3655
RCEP F	2023	2023	0	F!E3655
RCEP F	2024	2024	0	F!F3655
RCEP F	2025	2025	0	F!G3655
RCEP F	2026	2026	0	F!H3655

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3655
VIFTA	2024	2024	0	VI!F3355
VIFTA	2025	2025	0	VI!G3355
VIFTA	2026	2026	0	VI!H3355
VIFTA	2027	2027	0	VI!I3355

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2836.99 has 3 lines; 2836.99.90 is distinguished from its siblings by: Other.	2836.99.10 Commercial ammonium carbonate; 2836.99.20 Lead carbonates	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 2836.99.90. 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 2836.99.90 was checked against BT2026 (cell BT2026!N3673), 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.