Vietnam Tariff Intelligence

HS 2853.90.10 detail

HS code	2853.90.10
Description	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals / - Other: / - - Demineralized waters
Unit	kg
Generated	01/11/2026 07:50:57
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/28539010/

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!K3762
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3762
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3762
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!E3749

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3710
ATIGA	2023	2023	0	AT!F3710
ATIGA	2024	2024	0	AT!G3710
ATIGA	2025	2025	0	AT!H3710
ATIGA	2026	2026	0	AT!I3710
ATIGA	2027	2027	0	AT!J3710
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3748
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3748
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3748
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3748
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3748
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3748
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3752
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3752
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3752
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3752
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3752
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3752
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3752
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3716
AIFTA	30/12/2022	2022	0	AI!F3712
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3712
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3712
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3712
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3712
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3712

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3712
VKFTA	2023	2023	0	VK!F3712
VKFTA	2024	2024	0	VK!G3712
VKFTA	2025	2025	0	VK!H3712
VKFTA	2026	2026	0	VK!I3712
VKFTA	2027	2027	0	VK!J3712
VCFTA	2022	2022	0	VC!D3759
VCFTA	2023	2023	0	VC!E3759
VCFTA	2024	2024	0	VC!F3759
VCFTA	2025	2025	0	VC!G3759
VCFTA	2026	2026	0	VC!H3759
VCFTA	2027	2027	0	VC!I3759
VN-EAEU	2022	2022	0	EAV!D3756
VN-EAEU	2023	2023	0	EAV!E3756
VN-EAEU	2024	2024	0	EAV!F3756
VN-EAEU	2025	2025	0	EAV!G3756
VN-EAEU	2026	2026	0	EAV!H3756
VN-EAEU	2027	2027	0	EAV!I3756
AHKFTA	2022	2022	0	AKH!D3764
AHKFTA	2023	2023	0	AKH!E3764
AHKFTA	2024	2024	0	AKH!F3764
AHKFTA	2025	2025	0	AKH!G3764
AHKFTA	2026	2026	0	AKH!H3764
AHKFTA	2027	2027	0	AKH!I3764
EVFTA	2022	2022	0	EV-NK!D3735
EVFTA	2023	2023	0	EV-NK!E3735

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3735
EVFTA	2025	2025	0	EV-NK!G3735
EVFTA	2026	2026	0	EV-NK!H3735
EVFTA	2027	2027	0	EV-NK!I3735
UKVFTA	2022	2022	0	UKV!D3737
UKVFTA	2023	2023	0	UKV!E3737
UKVFTA	2024	2024	0	UKV!F3737
UKVFTA	2025	2025	0	UKV!G3737
UKVFTA	2026	2026	0	UKV!H3737
UKVFTA	2027	2027	0	UKV!I3737
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3735
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3735
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3735
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3735
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3735
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3735
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3735
RCEP A	2022	2022	0	RCEPT-A!D3756
RCEP A	2023	2023	0	RCEPT-A!E3756
RCEP A	2024	2024	0	RCEPT-A!F3756
RCEP A	2025	2025	0	RCEPT-A!G3756
RCEP A	2026	2026	0	RCEPT-A!H3756
RCEP A	2027	2027	0	RCEPT-A!I3756
RCEP B	2022	2022	0	B!D3756
RCEP B	2023	2023	0	B!E3756
RCEP B	2024	2024	0	B!F3756

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3756
RCEP B	2026	2026	0	B!H3756
RCEP B	2027	2027	0	B!I3756
RCEP C	2022	2022	0	C!D3756
RCEP C	2023	2023	0	C!E3756
RCEP C	2024	2024	0	C!F3756
RCEP C	2025	2025	0	C!G3756
RCEP C	2026	2026	0	C!H3756
RCEP C	2027	2027	0	C!I3756
RCEP D	2022	2022	0	D!D3756
RCEP D	2023	2023	0	D!E3756
RCEP D	2024	2024	0	D!F3756
RCEP D	2025	2025	0	D!G3756
RCEP D	2026	2026	0	D!H3756
RCEP D	2027	2027	0	D!I3756
RCEP E	2022	2022	0	E!D3759
RCEP E	2023	2023	0	E!E3759
RCEP E	2024	2024	0	E!F3759
RCEP E	2025	2025	0	E!G3759
RCEP E	2026	2026	0	E!H3759
RCEP E	2027	2027	0	E!I3759
RCEP F	2022	2022	0	F!D3756
RCEP F	2023	2023	0	F!E3756
RCEP F	2024	2024	0	F!F3756
RCEP F	2025	2025	0	F!G3756
RCEP F	2026	2026	0	F!H3756

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3756
VIFTA	2024	2024	0	VI!F3442
VIFTA	2025	2025	0	VI!G3442
VIFTA	2026	2026	0	VI!H3442
VIFTA	2027	2027	0	VI!I3442

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2853.90 has 2 lines; 2853.90.10 is distinguished from its siblings by: Demineralized waters.	2853.90.90 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 "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 2853.90.10. 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 0% for 2853.90.10 was checked against BT2026 (cell BT2026!N3762), 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.