

HS 2901.23.00 detail

HS code	2901.23.00
Description	Acyclic hydrocarbons / - Unsaturated: / - - Butene (butylene) and isomers thereof
Unit	kg/lít
Generated	31/10/2026 21:00:24
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/29012300/

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!K3818
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3818
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3818
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E3760
ATIGA	2022	2022	0	AT!E3721

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3721
ATIGA	2024	2024	0	AT!G3721
ATIGA	2025	2025	0	AT!H3721
ATIGA	2026	2026	0	AT!I3721
ATIGA	2027	2027	0	AT!J3721
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3759
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3759
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3759
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3759
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3759
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3759
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3763
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3763
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3763
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3763
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3763
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3763
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3763
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3727
AIFTA	30/12/2022	2022	0	AI!F3723
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3723
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3723
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3723
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3723
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3723
VKFTA	2022	2022	0	VK!E3723

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3723
VKFTA	2024	2024	0	VK!G3723
VKFTA	2025	2025	0	VK!H3723
VKFTA	2026	2026	0	VK!I3723
VKFTA	2027	2027	0	VK!J3723
VCFTA	2022	2022	0	VC!D3770
VCFTA	2023	2023	0	VC!E3770
VCFTA	2024	2024	0	VC!F3770
VCFTA	2025	2025	0	VC!G3770
VCFTA	2026	2026	0	VC!H3770
VCFTA	2027	2027	0	VC!I3770
VN-EAEU	2022	2022	0	EAV!D3767
VN-EAEU	2023	2023	0	EAV!E3767
VN-EAEU	2024	2024	0	EAV!F3767
VN-EAEU	2025	2025	0	EAV!G3767
VN-EAEU	2026	2026	0	EAV!H3767
VN-EAEU	2027	2027	0	EAV!I3767
AHKFTA	2022	2022	0	AKH!D3775
AHKFTA	2023	2023	0	AKH!E3775
AHKFTA	2024	2024	0	AKH!F3775
AHKFTA	2025	2025	0	AKH!G3775
AHKFTA	2026	2026	0	AKH!H3775
AHKFTA	2027	2027	0	AKH!I3775
EVFTA	2022	2022	0	EV-NK!D3746
EVFTA	2023	2023	0	EV-NK!E3746
EVFTA	2024	2024	0	EV-NK!F3746

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3746
EVFTA	2026	2026	0	EV-NK!H3746
EVFTA	2027	2027	0	EV-NK!I3746
UKVFTA	2022	2022	0	UKV!D3748
UKVFTA	2023	2023	0	UKV!E3748
UKVFTA	2024	2024	0	UKV!F3748
UKVFTA	2025	2025	0	UKV!G3748
UKVFTA	2026	2026	0	UKV!H3748
UKVFTA	2027	2027	0	UKV!I3748
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3746
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3746
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3746
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3746
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3746
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3746
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3746
RCEP A	2022	2022	0	RCEPT-A!D3767
RCEP A	2023	2023	0	RCEPT-A!E3767
RCEP A	2024	2024	0	RCEPT-A!F3767
RCEP A	2025	2025	0	RCEPT-A!G3767
RCEP A	2026	2026	0	RCEPT-A!H3767
RCEP A	2027	2027	0	RCEPT-A!I3767
RCEP B	2022	2022	0	B!D3767
RCEP B	2023	2023	0	B!E3767
RCEP B	2024	2024	0	B!F3767
RCEP B	2025	2025	0	B!G3767

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3767
RCEP B	2027	2027	0	B!I3767
RCEP C	2022	2022	0	C!D3767
RCEP C	2023	2023	0	C!E3767
RCEP C	2024	2024	0	C!F3767
RCEP C	2025	2025	0	C!G3767
RCEP C	2026	2026	0	C!H3767
RCEP C	2027	2027	0	C!I3767
RCEP D	2022	2022	0	D!D3767
RCEP D	2023	2023	0	D!E3767
RCEP D	2024	2024	0	D!F3767
RCEP D	2025	2025	0	D!G3767
RCEP D	2026	2026	0	D!H3767
RCEP D	2027	2027	0	D!I3767
RCEP E	2022	2022	0	E!D3770
RCEP E	2023	2023	0	E!E3770
RCEP E	2024	2024	0	E!F3770
RCEP E	2025	2025	0	E!G3770
RCEP E	2026	2026	0	E!H3770
RCEP E	2027	2027	0	E!I3770
RCEP F	2022	2022	0	F!D3767
RCEP F	2023	2023	0	F!E3767
RCEP F	2024	2024	0	F!F3767
RCEP F	2025	2025	0	F!G3767
RCEP F	2026	2026	0	F!H3767
RCEP F	2027	2027	0	F!I3767

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3453
VIFTA	2025	2025	0	VI!G3453
VIFTA	2026	2026	0	VI!H3453
VIFTA	2027	2027	0	VI!I3453

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 2901.23.00. 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 2901.23.00 was checked against BT2026 (cell BT2026!N3818), 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.