Vietnam Tariff Intelligence

HS 2912.60.00 detail

HS code	2912.60.00
Description	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde / - Paraformaldehyde
Unit	kg/lít
Generated	02/11/2026 14:23:54
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/29126000/

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!K4013
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4013
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4013
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!E3958
ATIGA	2022	2022	0	AT!E3919

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3919
ATIGA	2024	2024	0	AT!G3919
ATIGA	2025	2025	0	AT!H3919
ATIGA	2026	2026	0	AT!I3919
ATIGA	2027	2027	0	AT!J3919
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3957
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3957
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3957
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3957
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3957
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3957
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3961
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3961
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3961
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3961
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3961
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3961
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3961
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3925
AIFTA	30/12/2022	2022	0	AI!F3921
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3921
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3921
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3921
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3921
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3921
VKFTA	2022	2022	0	VK!E3921

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3921
VKFTA	2024	2024	0	VK!G3921
VKFTA	2025	2025	0	VK!H3921
VKFTA	2026	2026	0	VK!I3921
VKFTA	2027	2027	0	VK!J3921
VCFTA	2022	2022	0	VC!D3968
VCFTA	2023	2023	0	VC!E3968
VCFTA	2024	2024	0	VC!F3968
VCFTA	2025	2025	0	VC!G3968
VCFTA	2026	2026	0	VC!H3968
VCFTA	2027	2027	0	VC!I3968
VN-EAEU	2022	2022	0	EAV!D3965
VN-EAEU	2023	2023	0	EAV!E3965
VN-EAEU	2024	2024	0	EAV!F3965
VN-EAEU	2025	2025	0	EAV!G3965
VN-EAEU	2026	2026	0	EAV!H3965
VN-EAEU	2027	2027	0	EAV!I3965
AHKFTA	2022	2022	0	AKH!D3973
AHKFTA	2023	2023	0	AKH!E3973
AHKFTA	2024	2024	0	AKH!F3973
AHKFTA	2025	2025	0	AKH!G3973
AHKFTA	2026	2026	0	AKH!H3973
AHKFTA	2027	2027	0	AKH!I3973
EVFTA	2022	2022	0	EV-NK!D3944
EVFTA	2023	2023	0	EV-NK!E3944
EVFTA	2024	2024	0	EV-NK!F3944

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3944
EVFTA	2026	2026	0	EV-NK!H3944
EVFTA	2027	2027	0	EV-NK!I3944
UKVFTA	2022	2022	0	UKV!D3946
UKVFTA	2023	2023	0	UKV!E3946
UKVFTA	2024	2024	0	UKV!F3946
UKVFTA	2025	2025	0	UKV!G3946
UKVFTA	2026	2026	0	UKV!H3946
UKVFTA	2027	2027	0	UKV!I3946
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3944
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3944
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3944
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3944
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3944
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3944
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3944
RCEP A	2022	2022	0	RCEPT-A!D3965
RCEP A	2023	2023	0	RCEPT-A!E3965
RCEP A	2024	2024	0	RCEPT-A!F3965
RCEP A	2025	2025	0	RCEPT-A!G3965
RCEP A	2026	2026	0	RCEPT-A!H3965
RCEP A	2027	2027	0	RCEPT-A!I3965
RCEP B	2022	2022	0	B!D3965
RCEP B	2023	2023	0	B!E3965
RCEP B	2024	2024	0	B!F3965
RCEP B	2025	2025	0	B!G3965

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3965
RCEP B	2027	2027	0	B!I3965
RCEP C	2022	2022	0	C!D3965
RCEP C	2023	2023	0	C!E3965
RCEP C	2024	2024	0	C!F3965
RCEP C	2025	2025	0	C!G3965
RCEP C	2026	2026	0	C!H3965
RCEP C	2027	2027	0	C!I3965
RCEP D	2022	2022	0	D!D3965
RCEP D	2023	2023	0	D!E3965
RCEP D	2024	2024	0	D!F3965
RCEP D	2025	2025	0	D!G3965
RCEP D	2026	2026	0	D!H3965
RCEP D	2027	2027	0	D!I3965
RCEP E	2022	2022	0	E!D3968
RCEP E	2023	2023	0	E!E3968
RCEP E	2024	2024	0	E!F3968
RCEP E	2025	2025	0	E!G3968
RCEP E	2026	2026	0	E!H3968
RCEP E	2027	2027	0	E!I3968
RCEP F	2022	2022	0	F!D3965
RCEP F	2023	2023	0	F!E3965
RCEP F	2024	2024	0	F!F3965
RCEP F	2025	2025	0	F!G3965
RCEP F	2026	2026	0	F!H3965
RCEP F	2027	2027	0	F!I3965

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3640
VIFTA	2025	2025	0	VI!G3640
VIFTA	2026	2026	0	VI!H3640
VIFTA	2027	2027	0	VI!I3640

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 2912.60.00. 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 2912.60.00 was checked against BT2026 (cell BT2026!N4013), 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.