Vietnam Tariff Intelligence

HS 2917.34.90 detail

HS code	2917.34.90
Description	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives / - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: / - - Other esters of orthophthalic acid: / - - - Other
Unit	kg/lít
Generated	04/11/2026 15:50:44
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/29173490/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4112
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4112
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4112
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 (-ID)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
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
VJEPA	4.5	4.5%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4058
ATIGA	2022	2022	0	AT!E4019
ATIGA	2023	2023	0	AT!F4019
ATIGA	2024	2024	0	AT!G4019
ATIGA	2025	2025	0	AT!H4019
ATIGA	2026	2026	0	AT!I4019
ATIGA	2027	2027	0	AT!J4019
AJCEP	30/12/2022 - 31/3/2023	2022	6	AJ!E4057
AJCEP	01/4/2023 - 31/3/2024	2023	6	AJ!F4057
AJCEP	01/4/2024 - 31/3/2025	2024	6	AJ!G4057
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H4057

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I4057
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J4057
VJEPA	30/12/2022 - 31/3/2023	2022	4.5	VJ!E4061
VJEPA	01/4/2023 - 31/3/2024	2023	4.5	VJ!F4061
VJEPA	01/4/2024 - 31/3/2025	2024	4.5	VJ!G4061
VJEPA	01/4/2025 - 31/3/2026	2025	4.5	VJ!H4061
VJEPA	01/4/2026 - 31/3/2027	2026	4.5	VJ!I4061
VJEPA	01/4/2027 - 31/3/2028	2027	4.5	VJ!J4061
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4061
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4025
AIFTA	30/12/2022	2022	*	AI!F4021
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G4021
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H4021
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I4021
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J4021
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K4021
VKFTA	2022	2022	5	VK!E4021
VKFTA	2023	2023	5	VK!F4021
VKFTA	2024	2024	5	VK!G4021
VKFTA	2025	2025	5	VK!H4021
VKFTA	2026	2026	5	VK!I4021
VKFTA	2027	2027	5	VK!J4021
VCFTA	2022	2022	2	VC!D4068
VCFTA	2023	2023	1	VC!E4068
VCFTA	2024	2024	0	VC!F4068
VCFTA	2025	2025	0	VC!G4068

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4068
VCFTA	2027	2027	0	VC!I4068
VN-EAEU	2022	2022	2,7	EAV!D4065
VN-EAEU	2023	2023	1,8	EAV!E4065
VN-EAEU	2024	2024	0,9	EAV!F4065
VN-EAEU	2025	2025	0	EAV!G4065
VN-EAEU	2026	2026	0	EAV!H4065
VN-EAEU	2027	2027	0	EAV!I4065
AHKFTA	2022	2022	10	AKH!D4073
AHKFTA	2023	2023	10	AKH!E4073
AHKFTA	2024	2024	10	AKH!F4073
AHKFTA	2025	2025	10	AKH!G4073
AHKFTA	2026	2026	10	AKH!H4073
AHKFTA	2027	2027	10	AKH!I4073
EVFTA	2022	2022	5	EV-NK!D4044
EVFTA	2023	2023	3,3	EV-NK!E4044
EVFTA	2024	2024	1,6	EV-NK!F4044
EVFTA	2025	2025	0	EV-NK!G4044
EVFTA	2026	2026	0	EV-NK!H4044
EVFTA	2027	2027	0	EV-NK!I4044
UKVFTA	2022	2022	5	UKV!D4046
UKVFTA	2023	2023	3,3	UKV!E4046
UKVFTA	2024	2024	1,6	UKV!F4046
UKVFTA	2025	2025	0	UKV!G4046
UKVFTA	2026	2026	0	UKV!H4046
UKVFTA	2027	2027	0	UKV!I4046

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4044
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4044
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4044
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4044
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4044
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4044
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4044
RCEP A	2022	2022	9	RCEPT-A!D4065
RCEP A	2023	2023	8	RCEPT-A!E4065
RCEP A	2024	2024	7	RCEPT-A!F4065
RCEP A	2025	2025	6	RCEPT-A!G4065
RCEP A	2026	2026	5	RCEPT-A!H4065
RCEP A	2027	2027	4	RCEPT-A!I4065
RCEP B	2022	2022	9	B!D4065
RCEP B	2023	2023	8	B!E4065
RCEP B	2024	2024	7	B!F4065
RCEP B	2025	2025	6	B!G4065
RCEP B	2026	2026	5	B!H4065
RCEP B	2027	2027	4	B!I4065
RCEP C	2022	2022	9	C!D4065
RCEP C	2023	2023	8	C!E4065
RCEP C	2024	2024	7	C!F4065
RCEP C	2025	2025	6	C!G4065
RCEP C	2026	2026	5	C!H4065
RCEP C	2027	2027	4	C!I4065
RCEP D	2022	2022	9,1	D!D4065

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E4065
RCEP D	2024	2024	7,3	D!F4065
RCEP D	2025	2025	6,4	D!G4065
RCEP D	2026	2026	5,5	D!H4065
RCEP D	2027	2027	4,5	D!I4065
RCEP E	2022	2022	9	E!D4068
RCEP E	2023	2023	8	E!E4068
RCEP E	2024	2024	7	E!F4068
RCEP E	2025	2025	6	E!G4068
RCEP E	2026	2026	5	E!H4068
RCEP E	2027	2027	4	E!I4068
RCEP F	2022	2022	9	F!D4065
RCEP F	2023	2023	8	F!E4065
RCEP F	2024	2024	7	F!F4065
RCEP F	2025	2025	6	F!G4065
RCEP F	2026	2026	5	F!H4065
RCEP F	2027	2027	4	F!I4065
VIFTA	2024	2024	9	VI!F3735
VIFTA	2025	2025	8	VI!G3735
VIFTA	2026	2026	7	VI!H3735
VIFTA	2027	2027	6	VI!I3735

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): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2917.34 has 2 lines; 2917.34.90 is distinguished from its siblings by: Other.	2917.34.10 Dibutyl orthophthalates	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 2917.34.90. 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 10% for 2917.34.90 was checked against BT2026 (cell BT2026!N4112), 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
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.