

HS 2917.39.90 detail

HS code	2917.39.90
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: / - - - Other
Unit	kg/lít
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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/29173990/

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!K4119
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4119
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4119
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!E4065

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4026
ATIGA	2023	2023	0	AT!F4026
ATIGA	2024	2024	0	AT!G4026
ATIGA	2025	2025	0	AT!H4026
ATIGA	2026	2026	0	AT!I4026
ATIGA	2027	2027	0	AT!J4026
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4064
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4064
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4064
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4064
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4064
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4064
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4068
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4068
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4068
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4068
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4068
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4068
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4068
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4032
AIFTA	30/12/2022	2022	0	AI!F4028
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4028
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4028
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4028
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4028
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4028

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4028
VKFTA	2023	2023	0	VK!F4028
VKFTA	2024	2024	0	VK!G4028
VKFTA	2025	2025	0	VK!H4028
VKFTA	2026	2026	0	VK!I4028
VKFTA	2027	2027	0	VK!J4028
VCFTA	2022	2022	0	VC!D4075
VCFTA	2023	2023	0	VC!E4075
VCFTA	2024	2024	0	VC!F4075
VCFTA	2025	2025	0	VC!G4075
VCFTA	2026	2026	0	VC!H4075
VCFTA	2027	2027	0	VC!I4075
VN-EAEU	2022	2022	0	EAV!D4072
VN-EAEU	2023	2023	0	EAV!E4072
VN-EAEU	2024	2024	0	EAV!F4072
VN-EAEU	2025	2025	0	EAV!G4072
VN-EAEU	2026	2026	0	EAV!H4072
VN-EAEU	2027	2027	0	EAV!I4072
AHKFTA	2022	2022	0	AKH!D4080
AHKFTA	2023	2023	0	AKH!E4080
AHKFTA	2024	2024	0	AKH!F4080
AHKFTA	2025	2025	0	AKH!G4080
AHKFTA	2026	2026	0	AKH!H4080
AHKFTA	2027	2027	0	AKH!I4080
EVFTA	2022	2022	0	EV-NK!D4051
EVFTA	2023	2023	0	EV-NK!E4051

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4051
EVFTA	2025	2025	0	EV-NK!G4051
EVFTA	2026	2026	0	EV-NK!H4051
EVFTA	2027	2027	0	EV-NK!I4051
UKVFTA	2022	2022	0	UKV!D4053
UKVFTA	2023	2023	0	UKV!E4053
UKVFTA	2024	2024	0	UKV!F4053
UKVFTA	2025	2025	0	UKV!G4053
UKVFTA	2026	2026	0	UKV!H4053
UKVFTA	2027	2027	0	UKV!I4053
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4051
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4051
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4051
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4051
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4051
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4051
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4051
RCEP A	2022	2022	0	RCEPT-A!D4072
RCEP A	2023	2023	0	RCEPT-A!E4072
RCEP A	2024	2024	0	RCEPT-A!F4072
RCEP A	2025	2025	0	RCEPT-A!G4072
RCEP A	2026	2026	0	RCEPT-A!H4072
RCEP A	2027	2027	0	RCEPT-A!I4072
RCEP B	2022	2022	0	B!D4072
RCEP B	2023	2023	0	B!E4072
RCEP B	2024	2024	0	B!F4072

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4072
RCEP B	2026	2026	0	B!H4072
RCEP B	2027	2027	0	B!I4072
RCEP C	2022	2022	0	C!D4072
RCEP C	2023	2023	0	C!E4072
RCEP C	2024	2024	0	C!F4072
RCEP C	2025	2025	0	C!G4072
RCEP C	2026	2026	0	C!H4072
RCEP C	2027	2027	0	C!I4072
RCEP D	2022	2022	0	D!D4072
RCEP D	2023	2023	0	D!E4072
RCEP D	2024	2024	0	D!F4072
RCEP D	2025	2025	0	D!G4072
RCEP D	2026	2026	0	D!H4072
RCEP D	2027	2027	0	D!I4072
RCEP E	2022	2022	0	E!D4075
RCEP E	2023	2023	0	E!E4075
RCEP E	2024	2024	0	E!F4075
RCEP E	2025	2025	0	E!G4075
RCEP E	2026	2026	0	E!H4075
RCEP E	2027	2027	0	E!I4075
RCEP F	2022	2022	0	F!D4072
RCEP F	2023	2023	0	F!E4072
RCEP F	2024	2024	0	F!F4072
RCEP F	2025	2025	0	F!G4072
RCEP F	2026	2026	0	F!H4072

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!!4072
VIFTA	2024	2024	0	VI!F3742
VIFTA	2025	2025	0	VI!G3742
VIFTA	2026	2026	0	VI!H3742
VIFTA	2027	2027	0	VI!!3742

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2917.39 has 3 lines; 2917.39.90 is distinguished from its siblings by: Other.	2917.39.10 Trioctyltrimellitate; 2917.39.20 Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	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 2917.39.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 2917.39.90 was checked against BT2026 (cell BT2026!N4119), 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.