Vietnam Tariff Intelligence

HS 2923.20.19 detail

HS code	2923.20.19
Description	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined / - Lecithins and other phosphoaminolipids: / - - Lecithins: / - - - Other
Unit	kg/lít
Generated	04/11/2026 12:08:23
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/29232019/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4222
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N4222
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4222
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!E4170

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4131
ATIGA	2023	2023	0	AT!F4131
ATIGA	2024	2024	0	AT!G4131
ATIGA	2025	2025	0	AT!H4131
ATIGA	2026	2026	0	AT!I4131
ATIGA	2027	2027	0	AT!J4131
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4169
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4169
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4169
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4169
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4169
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4169
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4173
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4173
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4173
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4173
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4173
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4173
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4173
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4137
AIFTA	30/12/2022	2022	0	AI!F4133
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4133
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4133
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4133
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4133
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4133

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4133
VKFTA	2023	2023	0	VK!F4133
VKFTA	2024	2024	0	VK!G4133
VKFTA	2025	2025	0	VK!H4133
VKFTA	2026	2026	0	VK!I4133
VKFTA	2027	2027	0	VK!J4133
VCFTA	2022	2022	0	VC!D4180
VCFTA	2023	2023	0	VC!E4180
VCFTA	2024	2024	0	VC!F4180
VCFTA	2025	2025	0	VC!G4180
VCFTA	2026	2026	0	VC!H4180
VCFTA	2027	2027	0	VC!I4180
VN-EAEU	2022	2022	0	EAV!D4177
VN-EAEU	2023	2023	0	EAV!E4177
VN-EAEU	2024	2024	0	EAV!F4177
VN-EAEU	2025	2025	0	EAV!G4177
VN-EAEU	2026	2026	0	EAV!H4177
VN-EAEU	2027	2027	0	EAV!I4177
AHKFTA	2022	2022	0	AKH!D4185
AHKFTA	2023	2023	0	AKH!E4185
AHKFTA	2024	2024	0	AKH!F4185
AHKFTA	2025	2025	0	AKH!G4185
AHKFTA	2026	2026	0	AKH!H4185
AHKFTA	2027	2027	0	AKH!I4185
EVFTA	2022	2022	0	EV-NK!D4156
EVFTA	2023	2023	0	EV-NK!E4156

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4156
EVFTA	2025	2025	0	EV-NK!G4156
EVFTA	2026	2026	0	EV-NK!H4156
EVFTA	2027	2027	0	EV-NK!I4156
UKVFTA	2022	2022	0	UKV!D4158
UKVFTA	2023	2023	0	UKV!E4158
UKVFTA	2024	2024	0	UKV!F4158
UKVFTA	2025	2025	0	UKV!G4158
UKVFTA	2026	2026	0	UKV!H4158
UKVFTA	2027	2027	0	UKV!I4158
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4156
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4156
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4156
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4156
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4156
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4156
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4156
RCEP A	2022	2022	0	RCEPT-A!D4177
RCEP A	2023	2023	0	RCEPT-A!E4177
RCEP A	2024	2024	0	RCEPT-A!F4177
RCEP A	2025	2025	0	RCEPT-A!G4177
RCEP A	2026	2026	0	RCEPT-A!H4177
RCEP A	2027	2027	0	RCEPT-A!I4177
RCEP B	2022	2022	0	B!D4177
RCEP B	2023	2023	0	B!E4177
RCEP B	2024	2024	0	B!F4177

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4177
RCEP B	2026	2026	0	B!H4177
RCEP B	2027	2027	0	B!I4177
RCEP C	2022	2022	0	C!D4177
RCEP C	2023	2023	0	C!E4177
RCEP C	2024	2024	0	C!F4177
RCEP C	2025	2025	0	C!G4177
RCEP C	2026	2026	0	C!H4177
RCEP C	2027	2027	0	C!I4177
RCEP D	2022	2022	0	D!D4177
RCEP D	2023	2023	0	D!E4177
RCEP D	2024	2024	0	D!F4177
RCEP D	2025	2025	0	D!G4177
RCEP D	2026	2026	0	D!H4177
RCEP D	2027	2027	0	D!I4177
RCEP E	2022	2022	0	E!D4180
RCEP E	2023	2023	0	E!E4180
RCEP E	2024	2024	0	E!F4180
RCEP E	2025	2025	0	E!G4180
RCEP E	2026	2026	0	E!H4180
RCEP E	2027	2027	0	E!I4180
RCEP F	2022	2022	0	F!D4177
RCEP F	2023	2023	0	F!E4177
RCEP F	2024	2024	0	F!F4177
RCEP F	2025	2025	0	F!G4177
RCEP F	2026	2026	0	F!H4177

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4177
VIFTA	2024	2024	0	VI!F3841
VIFTA	2025	2025	0	VI!G3841
VIFTA	2026	2026	0	VI!H3841
VIFTA	2027	2027	0	VI!I3841

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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
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
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 2923.20 has 3 lines; 2923.20.19 is distinguished from its siblings by: Other.	2923.20.11 Of vegetables; 2923.20.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2923.20.19 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2923.20.19	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2923.20.19. 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 3% for 2923.20.19 was checked against BT2026 (cell BT2026!N4222), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
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.