Vietnam Tariff Intelligence

HS 2932.14.00 detail

HS code	2932.14.00
Description	Heterocyclic compounds with oxygen hetero-atom(s) only / - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure: / - - Sucralose
Unit	kg/lít
Generated	02/11/2026 12:40:17
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/29321400/

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!K4328
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4328
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4328
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!E4283

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4244
ATIGA	2023	2023	0	AT!F4244
ATIGA	2024	2024	0	AT!G4244
ATIGA	2025	2025	0	AT!H4244
ATIGA	2026	2026	0	AT!I4244
ATIGA	2027	2027	0	AT!J4244
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4282
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4282
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4282
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4282
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4282
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4282
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4286
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4286
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4286
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4286
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4286
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4286
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4286
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4250
AIFTA	30/12/2022	2022	0	AI!F4246
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4246
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4246
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4246
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4246
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4246

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4246
VKFTA	2023	2023	0	VK!F4246
VKFTA	2024	2024	0	VK!G4246
VKFTA	2025	2025	0	VK!H4246
VKFTA	2026	2026	0	VK!I4246
VKFTA	2027	2027	0	VK!J4246
VCFTA	2022	2022	0	VC!D4293
VCFTA	2023	2023	0	VC!E4293
VCFTA	2024	2024	0	VC!F4293
VCFTA	2025	2025	0	VC!G4293
VCFTA	2026	2026	0	VC!H4293
VCFTA	2027	2027	0	VC!I4293
VN-EAEU	2022	2022	0	EAV!D4290
VN-EAEU	2023	2023	0	EAV!E4290
VN-EAEU	2024	2024	0	EAV!F4290
VN-EAEU	2025	2025	0	EAV!G4290
VN-EAEU	2026	2026	0	EAV!H4290
VN-EAEU	2027	2027	0	EAV!I4290
AHKFTA	2022	2022	0	AKH!D4298
AHKFTA	2023	2023	0	AKH!E4298
AHKFTA	2024	2024	0	AKH!F4298
AHKFTA	2025	2025	0	AKH!G4298
AHKFTA	2026	2026	0	AKH!H4298
AHKFTA	2027	2027	0	AKH!I4298
EVFTA	2022	2022	0	EV-NK!D4269
EVFTA	2023	2023	0	EV-NK!E4269

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4269
EVFTA	2025	2025	0	EV-NK!G4269
EVFTA	2026	2026	0	EV-NK!H4269
EVFTA	2027	2027	0	EV-NK!I4269
UKVFTA	2022	2022	0	UKV!D4271
UKVFTA	2023	2023	0	UKV!E4271
UKVFTA	2024	2024	0	UKV!F4271
UKVFTA	2025	2025	0	UKV!G4271
UKVFTA	2026	2026	0	UKV!H4271
UKVFTA	2027	2027	0	UKV!I4271
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4269
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4269
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4269
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4269
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4269
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4269
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4269
RCEP A	2022	2022	0	RCEPT-A!D4290
RCEP A	2023	2023	0	RCEPT-A!E4290
RCEP A	2024	2024	0	RCEPT-A!F4290
RCEP A	2025	2025	0	RCEPT-A!G4290
RCEP A	2026	2026	0	RCEPT-A!H4290
RCEP A	2027	2027	0	RCEPT-A!I4290
RCEP B	2022	2022	0	B!D4290
RCEP B	2023	2023	0	B!E4290
RCEP B	2024	2024	0	B!F4290

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4290
RCEP B	2026	2026	0	B!H4290
RCEP B	2027	2027	0	B!I4290
RCEP C	2022	2022	0	C!D4290
RCEP C	2023	2023	0	C!E4290
RCEP C	2024	2024	0	C!F4290
RCEP C	2025	2025	0	C!G4290
RCEP C	2026	2026	0	C!H4290
RCEP C	2027	2027	0	C!I4290
RCEP D	2022	2022	0	D!D4290
RCEP D	2023	2023	0	D!E4290
RCEP D	2024	2024	0	D!F4290
RCEP D	2025	2025	0	D!G4290
RCEP D	2026	2026	0	D!H4290
RCEP D	2027	2027	0	D!I4290
RCEP E	2022	2022	0	E!D4293
RCEP E	2023	2023	0	E!E4293
RCEP E	2024	2024	0	E!F4293
RCEP E	2025	2025	0	E!G4293
RCEP E	2026	2026	0	E!H4293
RCEP E	2027	2027	0	E!I4293
RCEP F	2022	2022	0	F!D4290
RCEP F	2023	2023	0	F!E4290
RCEP F	2024	2024	0	F!F4290
RCEP F	2025	2025	0	F!G4290
RCEP F	2026	2026	0	F!H4290

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4290
VIFTA	2024	2024	0	VI!F3945
VIFTA	2025	2025	0	VI!G3945
VIFTA	2026	2026	0	VI!H3945
VIFTA	2027	2027	0	VI!I3945

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 2932.14.00. 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 2932.14.00 was checked against BT2026 (cell BT2026!N4328), 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.