Vietnam Tariff Intelligence

HS 2932.20.10 detail

HS code	2932.20.10
Description	Heterocyclic compounds with oxygen hetero-atom(s) only / - Lactones: / - - Coumarin (1,2-Benzopyrone), methylcoumarins and ethylcoumarins
Unit	kg/lít
Generated	02/11/2026 11:55:06
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/29322010/

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!K4331
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4331
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4331
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!E4286

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4247
ATIGA	2023	2023	0	AT!F4247
ATIGA	2024	2024	0	AT!G4247
ATIGA	2025	2025	0	AT!H4247
ATIGA	2026	2026	0	AT!I4247
ATIGA	2027	2027	0	AT!J4247
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4285
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4285
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4285
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4285
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4285
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4285
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4289
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4289
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4289
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4289
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4289
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4289
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4289
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4253
AIFTA	30/12/2022	2022	0	AI!F4249
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4249
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4249
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4249
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4249
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4249

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4249
VKFTA	2023	2023	0	VK!F4249
VKFTA	2024	2024	0	VK!G4249
VKFTA	2025	2025	0	VK!H4249
VKFTA	2026	2026	0	VK!I4249
VKFTA	2027	2027	0	VK!J4249
VCFTA	2022	2022	0	VC!D4296
VCFTA	2023	2023	0	VC!E4296
VCFTA	2024	2024	0	VC!F4296
VCFTA	2025	2025	0	VC!G4296
VCFTA	2026	2026	0	VC!H4296
VCFTA	2027	2027	0	VC!I4296
VN-EAEU	2022	2022	0	EAV!D4293
VN-EAEU	2023	2023	0	EAV!E4293
VN-EAEU	2024	2024	0	EAV!F4293
VN-EAEU	2025	2025	0	EAV!G4293
VN-EAEU	2026	2026	0	EAV!H4293
VN-EAEU	2027	2027	0	EAV!I4293
AHKFTA	2022	2022	0	AKH!D4301
AHKFTA	2023	2023	0	AKH!E4301
AHKFTA	2024	2024	0	AKH!F4301
AHKFTA	2025	2025	0	AKH!G4301
AHKFTA	2026	2026	0	AKH!H4301
AHKFTA	2027	2027	0	AKH!I4301
EVFTA	2022	2022	0	EV-NK!D4272
EVFTA	2023	2023	0	EV-NK!E4272

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4272
EVFTA	2025	2025	0	EV-NK!G4272
EVFTA	2026	2026	0	EV-NK!H4272
EVFTA	2027	2027	0	EV-NK!I4272
UKVFTA	2022	2022	0	UKV!D4274
UKVFTA	2023	2023	0	UKV!E4274
UKVFTA	2024	2024	0	UKV!F4274
UKVFTA	2025	2025	0	UKV!G4274
UKVFTA	2026	2026	0	UKV!H4274
UKVFTA	2027	2027	0	UKV!I4274
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4272
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4272
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4272
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4272
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4272
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4272
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4272
RCEP A	2022	2022	0	RCEPT-A!D4293
RCEP A	2023	2023	0	RCEPT-A!E4293
RCEP A	2024	2024	0	RCEPT-A!F4293
RCEP A	2025	2025	0	RCEPT-A!G4293
RCEP A	2026	2026	0	RCEPT-A!H4293
RCEP A	2027	2027	0	RCEPT-A!I4293
RCEP B	2022	2022	0	B!D4293
RCEP B	2023	2023	0	B!E4293
RCEP B	2024	2024	0	B!F4293

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4293
RCEP B	2026	2026	0	B!H4293
RCEP B	2027	2027	0	B!I4293
RCEP C	2022	2022	0	C!D4293
RCEP C	2023	2023	0	C!E4293
RCEP C	2024	2024	0	C!F4293
RCEP C	2025	2025	0	C!G4293
RCEP C	2026	2026	0	C!H4293
RCEP C	2027	2027	0	C!I4293
RCEP D	2022	2022	0	D!D4293
RCEP D	2023	2023	0	D!E4293
RCEP D	2024	2024	0	D!F4293
RCEP D	2025	2025	0	D!G4293
RCEP D	2026	2026	0	D!H4293
RCEP D	2027	2027	0	D!I4293
RCEP E	2022	2022	0	E!D4296
RCEP E	2023	2023	0	E!E4296
RCEP E	2024	2024	0	E!F4296
RCEP E	2025	2025	0	E!G4296
RCEP E	2026	2026	0	E!H4296
RCEP E	2027	2027	0	E!I4296
RCEP F	2022	2022	0	F!D4293
RCEP F	2023	2023	0	F!E4293
RCEP F	2024	2024	0	F!F4293
RCEP F	2025	2025	0	F!G4293
RCEP F	2026	2026	0	F!H4293

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4293
VIFTA	2024	2024	0	VI!F3948
VIFTA	2025	2025	0	VI!G3948
VIFTA	2026	2026	0	VI!H3948
VIFTA	2027	2027	0	VI!I3948

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2932.20 has 2 lines; 2932.20.10 is distinguished from its siblings by: Coumarin (1,2-Benzopyrone), methylcoumarins and ethylcoumarins.	2932.20.90 Other	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 2932.20.10. 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 2932.20.10 was checked against BT2026 (cell BT2026!N4331), 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.