Vietnam Tariff Intelligence

HS 2936.23.00 detail

HS code	2936.23.00
Description	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent / - Vitamins and their derivatives, unmixed: / - - Vitamin B2 and its derivatives
Unit	kg/lít
Generated	05/11/2026 14:48:51
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/29362300/

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!K4413
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4413
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4413
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
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E4370
ATIGA	2022	2022	0	AT!E4331
ATIGA	2023	2023	0	AT!F4331
ATIGA	2024	2024	0	AT!G4331
ATIGA	2025	2025	0	AT!H4331
ATIGA	2026	2026	0	AT!I4331
ATIGA	2027	2027	0	AT!J4331
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4369
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4369
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4369
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4369

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4369
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4369
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4373
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4373
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4373
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4373
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4373
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4373
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4373
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4337
AIFTA	30/12/2022	2022	0	AI!F4333
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4333
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4333
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4333
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4333
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4333
VKFTA	2022	2022	0	VK!E4333
VKFTA	2023	2023	0	VK!F4333
VKFTA	2024	2024	0	VK!G4333
VKFTA	2025	2025	0	VK!H4333
VKFTA	2026	2026	0	VK!I4333
VKFTA	2027	2027	0	VK!J4333
VCFTA	2022	2022	0	VC!D4380
VCFTA	2023	2023	0	VC!E4380
VCFTA	2024	2024	0	VC!F4380
VCFTA	2025	2025	0	VC!G4380

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4380
VCFTA	2027	2027	0	VC!I4380
VN-EAEU	2022	2022	*	EAV!D4377
VN-EAEU	2023	2023	*	EAV!E4377
VN-EAEU	2024	2024	*	EAV!F4377
VN-EAEU	2025	2025	*	EAV!G4377
VN-EAEU	2026	2026	*	EAV!H4377
VN-EAEU	2027	2027	*	EAV!I4377
AHKFTA	2022	2022	0	AKH!D4385
AHKFTA	2023	2023	0	AKH!E4385
AHKFTA	2024	2024	0	AKH!F4385
AHKFTA	2025	2025	0	AKH!G4385
AHKFTA	2026	2026	0	AKH!H4385
AHKFTA	2027	2027	0	AKH!I4385
EVFTA	2022	2022	0	EV-NK!D4356
EVFTA	2023	2023	0	EV-NK!E4356
EVFTA	2024	2024	0	EV-NK!F4356
EVFTA	2025	2025	0	EV-NK!G4356
EVFTA	2026	2026	0	EV-NK!H4356
EVFTA	2027	2027	0	EV-NK!I4356
UKVFTA	2022	2022	0	UKV!D4358
UKVFTA	2023	2023	0	UKV!E4358
UKVFTA	2024	2024	0	UKV!F4358
UKVFTA	2025	2025	0	UKV!G4358
UKVFTA	2026	2026	0	UKV!H4358
UKVFTA	2027	2027	0	UKV!I4358

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4356
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4356
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4356
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4356
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4356
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4356
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4356
RCEP A	2022	2022	0	RCEPT-A!D4377
RCEP A	2023	2023	0	RCEPT-A!E4377
RCEP A	2024	2024	0	RCEPT-A!F4377
RCEP A	2025	2025	0	RCEPT-A!G4377
RCEP A	2026	2026	0	RCEPT-A!H4377
RCEP A	2027	2027	0	RCEPT-A!I4377
RCEP B	2022	2022	0	B!D4377
RCEP B	2023	2023	0	B!E4377
RCEP B	2024	2024	0	B!F4377
RCEP B	2025	2025	0	B!G4377
RCEP B	2026	2026	0	B!H4377
RCEP B	2027	2027	0	B!I4377
RCEP C	2022	2022	0	C!D4377
RCEP C	2023	2023	0	C!E4377
RCEP C	2024	2024	0	C!F4377
RCEP C	2025	2025	0	C!G4377
RCEP C	2026	2026	0	C!H4377
RCEP C	2027	2027	0	C!I4377
RCEP D	2022	2022	0	D!D4377

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E4377
RCEP D	2024	2024	0	D!F4377
RCEP D	2025	2025	0	D!G4377
RCEP D	2026	2026	0	D!H4377
RCEP D	2027	2027	0	D!I4377
RCEP E	2022	2022	0	E!D4380
RCEP E	2023	2023	0	E!E4380
RCEP E	2024	2024	0	E!F4380
RCEP E	2025	2025	0	E!G4380
RCEP E	2026	2026	0	E!H4380
RCEP E	2027	2027	0	E!I4380
RCEP F	2022	2022	0	F!D4377
RCEP F	2023	2023	0	F!E4377
RCEP F	2024	2024	0	F!F4377
RCEP F	2025	2025	0	F!G4377
RCEP F	2026	2026	0	F!H4377
RCEP F	2027	2027	0	F!I4377
VIFTA	2024	2024	0	VI!F4028
VIFTA	2025	2025	0	VI!G4028
VIFTA	2026	2026	0	VI!H4028
VIFTA	2027	2027	0	VI!I4028

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
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 "5/8/10".		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 2936.23.00. 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 2936.23.00 was checked against BT2026 (cell BT2026!N4413), 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)

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.