Vietnam Tariff Intelligence

HS 2938.90.00 detail

HS code	2938.90.00
Description	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives / - Other
Unit	kg/lít
Generated	03/11/2026 13:09:52
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/29389000/

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!K4440
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N4440
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4440
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E4397
ATIGA	2022	2022	0	AT!E4358

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F4358
ATIGA	2024	2024	0	AT!G4358
ATIGA	2025	2025	0	AT!H4358
ATIGA	2026	2026	0	AT!I4358
ATIGA	2027	2027	0	AT!J4358
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4396
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4396
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4396
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4396
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4396
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4396
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4400
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4400
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4400
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4400
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4400
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4400
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4400
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4364
AIFTA	30/12/2022	2022	0	AI!F4360
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4360
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4360
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4360
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4360
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4360
VKFTA	2022	2022	0	VK!E4360

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F4360
VKFTA	2024	2024	0	VK!G4360
VKFTA	2025	2025	0	VK!H4360
VKFTA	2026	2026	0	VK!I4360
VKFTA	2027	2027	0	VK!J4360
VCFTA	2022	2022	0	VC!D4407
VCFTA	2023	2023	0	VC!E4407
VCFTA	2024	2024	0	VC!F4407
VCFTA	2025	2025	0	VC!G4407
VCFTA	2026	2026	0	VC!H4407
VCFTA	2027	2027	0	VC!I4407
VN-EAEU	2022	2022	0	EAV!D4404
VN-EAEU	2023	2023	0	EAV!E4404
VN-EAEU	2024	2024	0	EAV!F4404
VN-EAEU	2025	2025	0	EAV!G4404
VN-EAEU	2026	2026	0	EAV!H4404
VN-EAEU	2027	2027	0	EAV!I4404
AHKFTA	2022	2022	0	AKH!D4412
AHKFTA	2023	2023	0	AKH!E4412
AHKFTA	2024	2024	0	AKH!F4412
AHKFTA	2025	2025	0	AKH!G4412
AHKFTA	2026	2026	0	AKH!H4412
AHKFTA	2027	2027	0	AKH!I4412
EVFTA	2022	2022	0	EV-NK!D4383
EVFTA	2023	2023	0	EV-NK!E4383
EVFTA	2024	2024	0	EV-NK!F4383

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G4383
EVFTA	2026	2026	0	EV-NK!H4383
EVFTA	2027	2027	0	EV-NK!I4383
UKVFTA	2022	2022	0	UKV!D4385
UKVFTA	2023	2023	0	UKV!E4385
UKVFTA	2024	2024	0	UKV!F4385
UKVFTA	2025	2025	0	UKV!G4385
UKVFTA	2026	2026	0	UKV!H4385
UKVFTA	2027	2027	0	UKV!I4385
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4383
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4383
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4383
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4383
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4383
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4383
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4383
RCEP A	2022	2022	0	RCEPT-A!D4404
RCEP A	2023	2023	0	RCEPT-A!E4404
RCEP A	2024	2024	0	RCEPT-A!F4404
RCEP A	2025	2025	0	RCEPT-A!G4404
RCEP A	2026	2026	0	RCEPT-A!H4404
RCEP A	2027	2027	0	RCEPT-A!I4404
RCEP B	2022	2022	0	B!D4404
RCEP B	2023	2023	0	B!E4404
RCEP B	2024	2024	0	B!F4404
RCEP B	2025	2025	0	B!G4404

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H4404
RCEP B	2027	2027	0	B!I4404
RCEP C	2022	2022	0	C!D4404
RCEP C	2023	2023	0	C!E4404
RCEP C	2024	2024	0	C!F4404
RCEP C	2025	2025	0	C!G4404
RCEP C	2026	2026	0	C!H4404
RCEP C	2027	2027	0	C!I4404
RCEP D	2022	2022	0	D!D4404
RCEP D	2023	2023	0	D!E4404
RCEP D	2024	2024	0	D!F4404
RCEP D	2025	2025	0	D!G4404
RCEP D	2026	2026	0	D!H4404
RCEP D	2027	2027	0	D!I4404
RCEP E	2022	2022	0	E!D4407
RCEP E	2023	2023	0	E!E4407
RCEP E	2024	2024	0	E!F4407
RCEP E	2025	2025	0	E!G4407
RCEP E	2026	2026	0	E!H4407
RCEP E	2027	2027	0	E!I4407
RCEP F	2022	2022	0	F!D4404
RCEP F	2023	2023	0	F!E4404
RCEP F	2024	2024	0	F!F4404
RCEP F	2025	2025	0	F!G4404
RCEP F	2026	2026	0	F!H4404
RCEP F	2027	2027	0	F!I4404

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F4053
VIFTA	2025	2025	0	VI!G4053
VIFTA	2026	2026	0	VI!H4053
VIFTA	2027	2027	0	VI!I4053

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): Thuốc độc, NL độc làm thuốc XK, NK (09/2024/TT-BYT-DM1)		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 "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 2938.90.00. 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 3% for 2938.90.00 was checked against BT2026 (cell BT2026!N4440), 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)
Thuốc độc, NL độc làm thuốc XK, NK (09/2024/TT-BYT-DM1)

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.