Vietnam Tariff Intelligence

HS 2803.00.90 detail

HS code	2803.00.90
Description	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included) / - Other
Unit	kg
Generated	06/11/2026 17:57:14
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/28030090/

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!K3438
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N3438
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3438
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 (-ID)	0% (except ID)	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	1.7	1.7%	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!E3388
ATIGA	2022	2022	0	AT!E3349

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3349
ATIGA	2024	2024	0	AT!G3349
ATIGA	2025	2025	0	AT!H3349
ATIGA	2026	2026	0	AT!I3349
ATIGA	2027	2027	0	AT!J3349
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3387
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3387
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3387
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3387
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3387
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3387
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3391
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3391
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3391
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3391
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3391
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3391
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3391
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3355
AIFTA	30/12/2022	2022	0	AI!F3351
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3351
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3351
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3351
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3351
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3351
VKFTA	2022	2022	0	VK!E3351

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3351
VKFTA	2024	2024	0	VK!G3351
VKFTA	2025	2025	0	VK!H3351
VKFTA	2026	2026	0	VK!I3351
VKFTA	2027	2027	0	VK!J3351
VCFTA	2022	2022	0	VC!D3398
VCFTA	2023	2023	0	VC!E3398
VCFTA	2024	2024	0	VC!F3398
VCFTA	2025	2025	0	VC!G3398
VCFTA	2026	2026	0	VC!H3398
VCFTA	2027	2027	0	VC!I3398
VN-EAEU	2022	2022	0	EAV!D3395
VN-EAEU	2023	2023	0	EAV!E3395
VN-EAEU	2024	2024	0	EAV!F3395
VN-EAEU	2025	2025	0	EAV!G3395
VN-EAEU	2026	2026	0	EAV!H3395
VN-EAEU	2027	2027	0	EAV!I3395
AHKFTA	2022	2022	0	AKH!D3403
AHKFTA	2023	2023	0	AKH!E3403
AHKFTA	2024	2024	0	AKH!F3403
AHKFTA	2025	2025	0	AKH!G3403
AHKFTA	2026	2026	0	AKH!H3403
AHKFTA	2027	2027	0	AKH!I3403
EVFTA	2022	2022	0	EV-NK!D3374
EVFTA	2023	2023	0	EV-NK!E3374
EVFTA	2024	2024	0	EV-NK!F3374

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3374
EVFTA	2026	2026	0	EV-NK!H3374
EVFTA	2027	2027	0	EV-NK!I3374
UKVFTA	2022	2022	0	UKV!D3376
UKVFTA	2023	2023	0	UKV!E3376
UKVFTA	2024	2024	0	UKV!F3376
UKVFTA	2025	2025	0	UKV!G3376
UKVFTA	2026	2026	0	UKV!H3376
UKVFTA	2027	2027	0	UKV!I3376
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3374
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3374
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3374
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3374
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3374
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3374
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3374
RCEP A	2022	2022	0	RCEPT-A!D3395
RCEP A	2023	2023	0	RCEPT-A!E3395
RCEP A	2024	2024	0	RCEPT-A!F3395
RCEP A	2025	2025	0	RCEPT-A!G3395
RCEP A	2026	2026	0	RCEPT-A!H3395
RCEP A	2027	2027	0	RCEPT-A!I3395
RCEP B	2022	2022	0	B!D3395
RCEP B	2023	2023	0	B!E3395
RCEP B	2024	2024	0	B!F3395
RCEP B	2025	2025	0	B!G3395

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3395
RCEP B	2027	2027	0	B!I3395
RCEP C	2022	2022	0	C!D3395
RCEP C	2023	2023	0	C!E3395
RCEP C	2024	2024	0	C!F3395
RCEP C	2025	2025	0	C!G3395
RCEP C	2026	2026	0	C!H3395
RCEP C	2027	2027	0	C!I3395
RCEP D	2022	2022	0	D!D3395
RCEP D	2023	2023	0	D!E3395
RCEP D	2024	2024	0	D!F3395
RCEP D	2025	2025	0	D!G3395
RCEP D	2026	2026	0	D!H3395
RCEP D	2027	2027	0	D!I3395
RCEP E	2022	2022	0	E!D3398
RCEP E	2023	2023	0	E!E3398
RCEP E	2024	2024	0	E!F3398
RCEP E	2025	2025	0	E!G3398
RCEP E	2026	2026	0	E!H3398
RCEP E	2027	2027	0	E!I3398
RCEP F	2022	2022	0	F!D3395
RCEP F	2023	2023	0	F!E3395
RCEP F	2024	2024	0	F!F3395
RCEP F	2025	2025	0	F!G3395
RCEP F	2026	2026	0	F!H3395
RCEP F	2027	2027	0	F!I3395

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.6	VI!F3128
VIFTA	2025	2025	2.1	VI!G3128
VIFTA	2026	2026	1.7	VI!H3128
VIFTA	2027	2027	1.3	VI!I3128

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 2803.00 has 4 lines; 2803.00.90 is distinguished from its siblings by: Other.	2803.00.20 Acetylene black; 2803.00.41 Of a kind used for rubber processing; 2803.00.49 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
HS-005	BLUE	Chapter 98 equivalent exists	2803.00.90 corresponds to Chapter 98 code 9840.23.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Muội carbon black N330,770,660 dạng hạt, dùng để sản xuất sản phẩm cao su	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2803.00.90. 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 2803.00.90 was checked against BT2026 (cell BT2026!N3438), 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.