Vietnam Tariff Intelligence

HS 2809.20.31 detail

HS code	2809.20.31
Description	Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined / - Phosphoric acid and polyphosphoric acids: / - - Food grade: / - - - Hypophosphoric acid
Unit	kg/lít
Generated	07/11/2026 14:48:29
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/28092031/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3473
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N3473
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3473
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MY)	0% (except MY)	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(-MM)	0% (except MM)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.9	2.9%	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!E3427
ATIGA	2022	2022	0	AT!E3388
ATIGA	2023	2023	0	AT!F3388
ATIGA	2024	2024	0	AT!G3388
ATIGA	2025	2025	0	AT!H3388
ATIGA	2026	2026	0	AT!I3388
ATIGA	2027	2027	0	AT!J3388
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3426
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3426
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3426

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3426
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3426
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3426
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3430
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3430
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3430
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3430
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3430
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3430
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3430
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3394
AIFTA	30/12/2022	2022	0	AI!F3390
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3390
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3390
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3390
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3390
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3390
VKFTA	2022	2022	0	VK!E3390
VKFTA	2023	2023	0	VK!F3390
VKFTA	2024	2024	0	VK!G3390
VKFTA	2025	2025	0	VK!H3390
VKFTA	2026	2026	0	VK!I3390
VKFTA	2027	2027	0	VK!J3390
VCFTA	2022	2022	2	VC!D3437
VCFTA	2023	2023	1	VC!E3437
VCFTA	2024	2024	0	VC!F3437

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3437
VCFTA	2026	2026	0	VC!H3437
VCFTA	2027	2027	0	VC!I3437
VN-EAEU	2022	2022	0	EAV!D3434
VN-EAEU	2023	2023	0	EAV!E3434
VN-EAEU	2024	2024	0	EAV!F3434
VN-EAEU	2025	2025	0	EAV!G3434
VN-EAEU	2026	2026	0	EAV!H3434
VN-EAEU	2027	2027	0	EAV!I3434
AHKFTA	2022	2022	0	AKH!D3442
AHKFTA	2023	2023	0	AKH!E3442
AHKFTA	2024	2024	0	AKH!F3442
AHKFTA	2025	2025	0	AKH!G3442
AHKFTA	2026	2026	0	AKH!H3442
AHKFTA	2027	2027	0	AKH!I3442
EVFTA	2022	2022	1,2	EV-NK!D3413
EVFTA	2023	2023	0	EV-NK!E3413
EVFTA	2024	2024	0	EV-NK!F3413
EVFTA	2025	2025	0	EV-NK!G3413
EVFTA	2026	2026	0	EV-NK!H3413
EVFTA	2027	2027	0	EV-NK!I3413
UKVFTA	2022	2022	1,2	UKV!D3415
UKVFTA	2023	2023	0	UKV!E3415
UKVFTA	2024	2024	0	UKV!F3415
UKVFTA	2025	2025	0	UKV!G3415
UKVFTA	2026	2026	0	UKV!H3415

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3415
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3413
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3413
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3413
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3413
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3413
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3413
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3413
RCEP A	2022	2022	0	RCEPT-A!D3434
RCEP A	2023	2023	0	RCEPT-A!E3434
RCEP A	2024	2024	0	RCEPT-A!F3434
RCEP A	2025	2025	0	RCEPT-A!G3434
RCEP A	2026	2026	0	RCEPT-A!H3434
RCEP A	2027	2027	0	RCEPT-A!I3434
RCEP B	2022	2022	0	B!D3434
RCEP B	2023	2023	0	B!E3434
RCEP B	2024	2024	0	B!F3434
RCEP B	2025	2025	0	B!G3434
RCEP B	2026	2026	0	B!H3434
RCEP B	2027	2027	0	B!I3434
RCEP C	2022	2022	0	C!D3434
RCEP C	2023	2023	0	C!E3434
RCEP C	2024	2024	0	C!F3434
RCEP C	2025	2025	0	C!G3434
RCEP C	2026	2026	0	C!H3434
RCEP C	2027	2027	0	C!I3434

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3434
RCEP D	2023	2023	0	D!E3434
RCEP D	2024	2024	0	D!F3434
RCEP D	2025	2025	0	D!G3434
RCEP D	2026	2026	0	D!H3434
RCEP D	2027	2027	0	D!I3434
RCEP E	2022	2022	0	E!D3437
RCEP E	2023	2023	0	E!E3437
RCEP E	2024	2024	0	E!F3437
RCEP E	2025	2025	0	E!G3437
RCEP E	2026	2026	0	E!H3437
RCEP E	2027	2027	0	E!I3437
RCEP F	2022	2022	0	F!D3434
RCEP F	2023	2023	0	F!E3434
RCEP F	2024	2024	0	F!F3434
RCEP F	2025	2025	0	F!G3434
RCEP F	2026	2026	0	F!H3434
RCEP F	2027	2027	0	F!I3434
VIFTA	2024	2024	4.3	VI!F3161
VIFTA	2025	2025	3.6	VI!G3161
VIFTA	2026	2026	2.9	VI!H3161
VIFTA	2027	2027	2.1	VI!I3161

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 2809.20 has 6 lines; 2809.20.31 is distinguished from its siblings by: Hypophosphoric acid.	2809.20.32 Phosphoric acid; 2809.20.39 Other; 2809.20.91 Hypophosphoric acid; 2809.20.92 Phosphoric acid; 2809.20.99 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 2809.20.31. 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 5% for 2809.20.31 was checked against BT2026 (cell BT2026!N3473), 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.