Vietnam Tariff Intelligence

HS 2809.20.39 detail

HS code	2809.20.39
Description	Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined / - Phosphoric acid and polyphosphoric acids: / - - Food grade: / - - - Other
Unit	kg/lít
Generated	07/11/2026 20:57:43
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/28092039/

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!K3475
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N3475
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3475
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
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
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	3.5	3.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E3429
ATIGA	2022	2022	0	AT!E3390
ATIGA	2023	2023	0	AT!F3390
ATIGA	2024	2024	0	AT!G3390
ATIGA	2025	2025	0	AT!H3390
ATIGA	2026	2026	0	AT!I3390
ATIGA	2027	2027	0	AT!J3390
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3428
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3428
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3428

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3428
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3428
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3428
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3432
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3432
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3432
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3432
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3432
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3432
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3432
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3396
AIFTA	30/12/2022	2022	0	AI!F3392
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3392
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3392
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3392
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3392
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3392
VKFTA	2022	2022	0	VK!E3392
VKFTA	2023	2023	0	VK!F3392
VKFTA	2024	2024	0	VK!G3392
VKFTA	2025	2025	0	VK!H3392
VKFTA	2026	2026	0	VK!I3392
VKFTA	2027	2027	0	VK!J3392
VCFTA	2022	2022	0	VC!D3439
VCFTA	2023	2023	0	VC!E3439
VCFTA	2024	2024	0	VC!F3439

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3439
VCFTA	2026	2026	0	VC!H3439
VCFTA	2027	2027	0	VC!I3439
VN-EAEU	2022	2022	0	EAV!D3436
VN-EAEU	2023	2023	0	EAV!E3436
VN-EAEU	2024	2024	0	EAV!F3436
VN-EAEU	2025	2025	0	EAV!G3436
VN-EAEU	2026	2026	0	EAV!H3436
VN-EAEU	2027	2027	0	EAV!I3436
AHKFTA	2022	2022	*	AKH!D3444
AHKFTA	2023	2023	*	AKH!E3444
AHKFTA	2024	2024	*	AKH!F3444
AHKFTA	2025	2025	*	AKH!G3444
AHKFTA	2026	2026	*	AKH!H3444
AHKFTA	2027	2027	*	AKH!I3444
EVFTA	2022	2022	1,2	EV-NK!D3415
EVFTA	2023	2023	0	EV-NK!E3415
EVFTA	2024	2024	0	EV-NK!F3415
EVFTA	2025	2025	0	EV-NK!G3415
EVFTA	2026	2026	0	EV-NK!H3415
EVFTA	2027	2027	0	EV-NK!I3415
UKVFTA	2022	2022	1,2	UKV!D3417
UKVFTA	2023	2023	0	UKV!E3417
UKVFTA	2024	2024	0	UKV!F3417
UKVFTA	2025	2025	0	UKV!G3417
UKVFTA	2026	2026	0	UKV!H3417

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3417
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3415
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3415
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3415
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3415
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3415
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3415
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3415
RCEP A	2022	2022	5	RCEPT-A!D3436
RCEP A	2023	2023	5	RCEPT-A!E3436
RCEP A	2024	2024	5	RCEPT-A!F3436
RCEP A	2025	2025	5	RCEPT-A!G3436
RCEP A	2026	2026	5	RCEPT-A!H3436
RCEP A	2027	2027	5	RCEPT-A!I3436
RCEP B	2022	2022	5	B!D3436
RCEP B	2023	2023	5	B!E3436
RCEP B	2024	2024	5	B!F3436
RCEP B	2025	2025	5	B!G3436
RCEP B	2026	2026	5	B!H3436
RCEP B	2027	2027	5	B!I3436
RCEP C	2022	2022	5	C!D3436
RCEP C	2023	2023	5	C!E3436
RCEP C	2024	2024	5	C!F3436
RCEP C	2025	2025	5	C!G3436
RCEP C	2026	2026	5	C!H3436
RCEP C	2027	2027	5	C!I3436

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5	D!D3436
RCEP D	2023	2023	5	D!E3436
RCEP D	2024	2024	5	D!F3436
RCEP D	2025	2025	5	D!G3436
RCEP D	2026	2026	5	D!H3436
RCEP D	2027	2027	5	D!I3436
RCEP E	2022	2022	5	E!D3439
RCEP E	2023	2023	5	E!E3439
RCEP E	2024	2024	5	E!F3439
RCEP E	2025	2025	5	E!G3439
RCEP E	2026	2026	5	E!H3439
RCEP E	2027	2027	5	E!I3439
RCEP F	2022	2022	5	F!D3436
RCEP F	2023	2023	5	F!E3436
RCEP F	2024	2024	5	F!F3436
RCEP F	2025	2025	5	F!G3436
RCEP F	2026	2026	5	F!H3436
RCEP F	2027	2027	5	F!I3436
VIFTA	2024	2024	4.5	VI!F3163
VIFTA	2025	2025	4	VI!G3163
VIFTA	2026	2026	3.5	VI!H3163
VIFTA	2027	2027	3	VI!I3163

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 5%, RCEP (Annex B) 5%, RCEP (Annex C) 5%, RCEP (Annex D) 5%, RCEP (Annex E) 5%, RCEP (Annex F) 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2809.20 has 6 lines; 2809.20.39 is distinguished from its siblings by: Other.	2809.20.31 Hypophosphoric acid; 2809.20.32 Phosphoric acid; 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 2809.20.39. 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 2809.20.39 was checked against BT2026 (cell BT2026!N3475), 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)

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.