Vietnam Tariff Intelligence

HS 2809.20.92 detail

HS code	2809.20.92
Description	Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined / - Phosphoric acid and polyphosphoric acids: / - - Other: / - - - Phosphoric acid
Unit	kg/lít
Generated	07/11/2026 08:34:08
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/28092092/

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!K3478
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N3478
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3478
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	0	0%	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!E3432
ATIGA	2022	2022	0	AT!E3393
ATIGA	2023	2023	0	AT!F3393
ATIGA	2024	2024	0	AT!G3393
ATIGA	2025	2025	0	AT!H3393
ATIGA	2026	2026	0	AT!I3393
ATIGA	2027	2027	0	AT!J3393
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3431
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3431
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3431

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3431
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3431
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3431
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3435
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3435
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3435
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3435
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3435
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3435
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3435
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3399
AIFTA	30/12/2022	2022	0	AI!F3395
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3395
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3395
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3395
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3395
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3395
VKFTA	2022	2022	0	VK!E3395
VKFTA	2023	2023	0	VK!F3395
VKFTA	2024	2024	0	VK!G3395
VKFTA	2025	2025	0	VK!H3395
VKFTA	2026	2026	0	VK!I3395
VKFTA	2027	2027	0	VK!J3395
VCFTA	2022	2022	0	VC!D3442
VCFTA	2023	2023	0	VC!E3442
VCFTA	2024	2024	0	VC!F3442

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3442
VCFTA	2026	2026	0	VC!H3442
VCFTA	2027	2027	0	VC!I3442
VN-EAEU	2022	2022	0	EAV!D3439
VN-EAEU	2023	2023	0	EAV!E3439
VN-EAEU	2024	2024	0	EAV!F3439
VN-EAEU	2025	2025	0	EAV!G3439
VN-EAEU	2026	2026	0	EAV!H3439
VN-EAEU	2027	2027	0	EAV!I3439
AHKFTA	2022	2022	*	AKH!D3447
AHKFTA	2023	2023	*	AKH!E3447
AHKFTA	2024	2024	*	AKH!F3447
AHKFTA	2025	2025	*	AKH!G3447
AHKFTA	2026	2026	*	AKH!H3447
AHKFTA	2027	2027	*	AKH!I3447
EVFTA	2022	2022	1,2	EV-NK!D3418
EVFTA	2023	2023	0	EV-NK!E3418
EVFTA	2024	2024	0	EV-NK!F3418
EVFTA	2025	2025	0	EV-NK!G3418
EVFTA	2026	2026	0	EV-NK!H3418
EVFTA	2027	2027	0	EV-NK!I3418
UKVFTA	2022	2022	1,2	UKV!D3420
UKVFTA	2023	2023	0	UKV!E3420
UKVFTA	2024	2024	0	UKV!F3420
UKVFTA	2025	2025	0	UKV!G3420
UKVFTA	2026	2026	0	UKV!H3420

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3420
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3418
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3418
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3418
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3418
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3418
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3418
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3418
RCEP A	2022	2022	5	RCEPT-A!D3439
RCEP A	2023	2023	5	RCEPT-A!E3439
RCEP A	2024	2024	5	RCEPT-A!F3439
RCEP A	2025	2025	5	RCEPT-A!G3439
RCEP A	2026	2026	5	RCEPT-A!H3439
RCEP A	2027	2027	5	RCEPT-A!I3439
RCEP B	2022	2022	5	B!D3439
RCEP B	2023	2023	5	B!E3439
RCEP B	2024	2024	5	B!F3439
RCEP B	2025	2025	5	B!G3439
RCEP B	2026	2026	5	B!H3439
RCEP B	2027	2027	5	B!I3439
RCEP C	2022	2022	5	C!D3439
RCEP C	2023	2023	5	C!E3439
RCEP C	2024	2024	5	C!F3439
RCEP C	2025	2025	5	C!G3439
RCEP C	2026	2026	5	C!H3439
RCEP C	2027	2027	5	C!I3439

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5	D!D3439
RCEP D	2023	2023	5	D!E3439
RCEP D	2024	2024	5	D!F3439
RCEP D	2025	2025	5	D!G3439
RCEP D	2026	2026	5	D!H3439
RCEP D	2027	2027	5	D!I3439
RCEP E	2022	2022	5	E!D3442
RCEP E	2023	2023	5	E!E3442
RCEP E	2024	2024	5	E!F3442
RCEP E	2025	2025	5	E!G3442
RCEP E	2026	2026	5	E!H3442
RCEP E	2027	2027	5	E!I3442
RCEP F	2022	2022	5	F!D3439
RCEP F	2023	2023	5	F!E3439
RCEP F	2024	2024	5	F!F3439
RCEP F	2025	2025	5	F!G3439
RCEP F	2026	2026	5	F!H3439
RCEP F	2027	2027	5	F!I3439
VIFTA	2024	2024	0	VI!F3166
VIFTA	2025	2025	0	VI!G3166
VIFTA	2026	2026	0	VI!H3166
VIFTA	2027	2027	0	VI!I3166

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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; 2809.20.92 is distinguished from its siblings by: Phosphoric acid.	2809.20.31 Hypophosphoric acid; 2809.20.32 Phosphoric acid; 2809.20.39 Other; 2809.20.91 Hypophosphoric 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 2809.20.92. 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 2809.20.92 was checked against BT2026 (cell BT2026!N3478), 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.