Vietnam Tariff Intelligence

HS 2809.20.99 detail

HS code	2809.20.99
Description	Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined / - Phosphoric acid and polyphosphoric acids: / - - Other: / - - - Other
Unit	kg/lít
Generated	04/11/2026 06:17:55
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/28092099/

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!K3479
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N3479
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3479
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!E3433
ATIGA	2022	2022	0	AT!E3394
ATIGA	2023	2023	0	AT!F3394
ATIGA	2024	2024	0	AT!G3394
ATIGA	2025	2025	0	AT!H3394
ATIGA	2026	2026	0	AT!I3394
ATIGA	2027	2027	0	AT!J3394
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3432
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3432
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3432

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3432
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3432
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3432
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3436
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3436
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3436
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3436
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3436
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3436
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3436
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3400
AIFTA	30/12/2022	2022	0	AI!F3396
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3396
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3396
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3396
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3396
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3396
VKFTA	2022	2022	0	VK!E3396
VKFTA	2023	2023	0	VK!F3396
VKFTA	2024	2024	0	VK!G3396
VKFTA	2025	2025	0	VK!H3396
VKFTA	2026	2026	0	VK!I3396
VKFTA	2027	2027	0	VK!J3396
VCFTA	2022	2022	0	VC!D3443
VCFTA	2023	2023	0	VC!E3443
VCFTA	2024	2024	0	VC!F3443

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3443
VCFTA	2026	2026	0	VC!H3443
VCFTA	2027	2027	0	VC!I3443
VN-EAEU	2022	2022	0	EAV!D3440
VN-EAEU	2023	2023	0	EAV!E3440
VN-EAEU	2024	2024	0	EAV!F3440
VN-EAEU	2025	2025	0	EAV!G3440
VN-EAEU	2026	2026	0	EAV!H3440
VN-EAEU	2027	2027	0	EAV!I3440
AHKFTA	2022	2022	*	AKH!D3448
AHKFTA	2023	2023	*	AKH!E3448
AHKFTA	2024	2024	*	AKH!F3448
AHKFTA	2025	2025	*	AKH!G3448
AHKFTA	2026	2026	*	AKH!H3448
AHKFTA	2027	2027	*	AKH!I3448
EVFTA	2022	2022	1,2	EV-NK!D3419
EVFTA	2023	2023	0	EV-NK!E3419
EVFTA	2024	2024	0	EV-NK!F3419
EVFTA	2025	2025	0	EV-NK!G3419
EVFTA	2026	2026	0	EV-NK!H3419
EVFTA	2027	2027	0	EV-NK!I3419
UKVFTA	2022	2022	1,2	UKV!D3421
UKVFTA	2023	2023	0	UKV!E3421
UKVFTA	2024	2024	0	UKV!F3421
UKVFTA	2025	2025	0	UKV!G3421
UKVFTA	2026	2026	0	UKV!H3421

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3421
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3419
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3419
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3419
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3419
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3419
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3419
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3419
RCEP A	2022	2022	5	RCEPT-A!D3440
RCEP A	2023	2023	5	RCEPT-A!E3440
RCEP A	2024	2024	5	RCEPT-A!F3440
RCEP A	2025	2025	5	RCEPT-A!G3440
RCEP A	2026	2026	5	RCEPT-A!H3440
RCEP A	2027	2027	5	RCEPT-A!I3440
RCEP B	2022	2022	5	B!D3440
RCEP B	2023	2023	5	B!E3440
RCEP B	2024	2024	5	B!F3440
RCEP B	2025	2025	5	B!G3440
RCEP B	2026	2026	5	B!H3440
RCEP B	2027	2027	5	B!I3440
RCEP C	2022	2022	5	C!D3440
RCEP C	2023	2023	5	C!E3440
RCEP C	2024	2024	5	C!F3440
RCEP C	2025	2025	5	C!G3440
RCEP C	2026	2026	5	C!H3440
RCEP C	2027	2027	5	C!I3440

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5	D!D3440
RCEP D	2023	2023	5	D!E3440
RCEP D	2024	2024	5	D!F3440
RCEP D	2025	2025	5	D!G3440
RCEP D	2026	2026	5	D!H3440
RCEP D	2027	2027	5	D!I3440
RCEP E	2022	2022	5	E!D3443
RCEP E	2023	2023	5	E!E3443
RCEP E	2024	2024	5	E!F3443
RCEP E	2025	2025	5	E!G3443
RCEP E	2026	2026	5	E!H3443
RCEP E	2027	2027	5	E!I3443
RCEP F	2022	2022	5	F!D3440
RCEP F	2023	2023	5	F!E3440
RCEP F	2024	2024	5	F!F3440
RCEP F	2025	2025	5	F!G3440
RCEP F	2026	2026	5	F!H3440
RCEP F	2027	2027	5	F!I3440
VIFTA	2024	2024	0	VI!F3167
VIFTA	2025	2025	0	VI!G3167
VIFTA	2026	2026	0	VI!H3167
VIFTA	2027	2027	0	VI!I3167

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; 2809.20.99 is distinguished from its siblings by: Other.	2809.20.31 Hypophosphoric acid; 2809.20.32 Phosphoric acid; 2809.20.39 Other; 2809.20.91 Hypophosphoric acid; 2809.20.92 Phosphoric acid	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 2809.20.99. 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 2809.20.99 was checked against BT2026 (cell BT2026!N3479), 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.