Vietnam Tariff Intelligence

HS 2835.26.00 detail

HS code	2835.26.00
Description	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined / - Phosphates: / - - Other phosphates of calcium
Unit	kg
Generated	08/11/2026 13:30:41
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/28352600/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3648
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3648
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3648
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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	0	0%	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!E3622

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3583
ATIGA	2023	2023	0	AT!F3583
ATIGA	2024	2024	0	AT!G3583
ATIGA	2025	2025	0	AT!H3583
ATIGA	2026	2026	0	AT!I3583
ATIGA	2027	2027	0	AT!J3583
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3621
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3621
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3621
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3621
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3621
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3621
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3625
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3625
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3625
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3625
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3625
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3625
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3625
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3589
AIFTA	30/12/2022	2022	0	AI!F3585
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3585
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3585
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3585
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3585
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3585

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3585
VKFTA	2023	2023	0	VK!F3585
VKFTA	2024	2024	0	VK!G3585
VKFTA	2025	2025	0	VK!H3585
VKFTA	2026	2026	0	VK!I3585
VKFTA	2027	2027	0	VK!J3585
VCFTA	2022	2022	0	VC!D3632
VCFTA	2023	2023	0	VC!E3632
VCFTA	2024	2024	0	VC!F3632
VCFTA	2025	2025	0	VC!G3632
VCFTA	2026	2026	0	VC!H3632
VCFTA	2027	2027	0	VC!I3632
VN-EAEU	2022	2022	0	EAV!D3629
VN-EAEU	2023	2023	0	EAV!E3629
VN-EAEU	2024	2024	0	EAV!F3629
VN-EAEU	2025	2025	0	EAV!G3629
VN-EAEU	2026	2026	0	EAV!H3629
VN-EAEU	2027	2027	0	EAV!I3629
AHKFTA	2022	2022	0	AKH!D3637
AHKFTA	2023	2023	0	AKH!E3637
AHKFTA	2024	2024	0	AKH!F3637
AHKFTA	2025	2025	0	AKH!G3637
AHKFTA	2026	2026	0	AKH!H3637
AHKFTA	2027	2027	0	AKH!I3637
EVFTA	2022	2022	0	EV-NK!D3608
EVFTA	2023	2023	0	EV-NK!E3608

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3608
EVFTA	2025	2025	0	EV-NK!G3608
EVFTA	2026	2026	0	EV-NK!H3608
EVFTA	2027	2027	0	EV-NK!I3608
UKVFTA	2022	2022	0	UKV!D3610
UKVFTA	2023	2023	0	UKV!E3610
UKVFTA	2024	2024	0	UKV!F3610
UKVFTA	2025	2025	0	UKV!G3610
UKVFTA	2026	2026	0	UKV!H3610
UKVFTA	2027	2027	0	UKV!I3610
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3608
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3608
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3608
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3608
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3608
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3608
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3608
RCEP A	2022	2022	0	RCEPT-A!D3629
RCEP A	2023	2023	0	RCEPT-A!E3629
RCEP A	2024	2024	0	RCEPT-A!F3629
RCEP A	2025	2025	0	RCEPT-A!G3629
RCEP A	2026	2026	0	RCEPT-A!H3629
RCEP A	2027	2027	0	RCEPT-A!I3629
RCEP B	2022	2022	0	B!D3629
RCEP B	2023	2023	0	B!E3629
RCEP B	2024	2024	0	B!F3629

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3629
RCEP B	2026	2026	0	B!H3629
RCEP B	2027	2027	0	B!I3629
RCEP C	2022	2022	0	C!D3629
RCEP C	2023	2023	0	C!E3629
RCEP C	2024	2024	0	C!F3629
RCEP C	2025	2025	0	C!G3629
RCEP C	2026	2026	0	C!H3629
RCEP C	2027	2027	0	C!I3629
RCEP D	2022	2022	0	D!D3629
RCEP D	2023	2023	0	D!E3629
RCEP D	2024	2024	0	D!F3629
RCEP D	2025	2025	0	D!G3629
RCEP D	2026	2026	0	D!H3629
RCEP D	2027	2027	0	D!I3629
RCEP E	2022	2022	0	E!D3632
RCEP E	2023	2023	0	E!E3632
RCEP E	2024	2024	0	E!F3632
RCEP E	2025	2025	0	E!G3632
RCEP E	2026	2026	0	E!H3632
RCEP E	2027	2027	0	E!I3632
RCEP F	2022	2022	0	F!D3629
RCEP F	2023	2023	0	F!E3629
RCEP F	2024	2024	0	F!F3629
RCEP F	2025	2025	0	F!G3629
RCEP F	2026	2026	0	F!H3629

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3629
VIFTA	2024	2024	0	VI!F3330
VIFTA	2025	2025	0	VI!G3330
VIFTA	2026	2026	0	VI!H3330
VIFTA	2027	2027	0	VI!I3330

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
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 2835.26.00. 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 0% for 2835.26.00 was checked against BT2026 (cell BT2026!N3648), 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)

Item policy
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.