Vietnam Tariff Intelligence

HS 2836.50.90 detail

HS code	2836.50.90
Description	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate / - Calcium carbonate: / - - Other
Unit	kg
Generated	09/11/2026 10:08:11
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/28365090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3665
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N3665
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3665
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	0%	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(-KH)	0% (except KH)	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	5.7	5.7%	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!E3640
ATIGA	2022	2022	0	AT!E3601
ATIGA	2023	2023	0	AT!F3601
ATIGA	2024	2024	0	AT!G3601
ATIGA	2025	2025	0	AT!H3601
ATIGA	2026	2026	0	AT!I3601
ATIGA	2027	2027	0	AT!J3601
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3639
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3639
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3639

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3639
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3639
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3639
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3643
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3643
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3643
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3643
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3643
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3643
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3643
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3607
AIFTA	30/12/2022	2022	0	AI!F3603
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3603
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3603
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3603
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3603
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3603
VKFTA	2022	2022	0	VK!E3603
VKFTA	2023	2023	0	VK!F3603
VKFTA	2024	2024	0	VK!G3603
VKFTA	2025	2025	0	VK!H3603
VKFTA	2026	2026	0	VK!I3603
VKFTA	2027	2027	0	VK!J3603
VCFTA	2022	2022	2	VC!D3650
VCFTA	2023	2023	1	VC!E3650
VCFTA	2024	2024	0	VC!F3650

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3650
VCFTA	2026	2026	0	VC!H3650
VCFTA	2027	2027	0	VC!I3650
VN-EAEU	2022	2022	0	EAV!D3647
VN-EAEU	2023	2023	0	EAV!E3647
VN-EAEU	2024	2024	0	EAV!F3647
VN-EAEU	2025	2025	0	EAV!G3647
VN-EAEU	2026	2026	0	EAV!H3647
VN-EAEU	2027	2027	0	EAV!I3647
AHKFTA	2022	2022	0	AKH!D3655
AHKFTA	2023	2023	0	AKH!E3655
AHKFTA	2024	2024	0	AKH!F3655
AHKFTA	2025	2025	0	AKH!G3655
AHKFTA	2026	2026	0	AKH!H3655
AHKFTA	2027	2027	0	AKH!I3655
EVFTA	2022	2022	5	EV-NK!D3626
EVFTA	2023	2023	3,3	EV-NK!E3626
EVFTA	2024	2024	1,6	EV-NK!F3626
EVFTA	2025	2025	0	EV-NK!G3626
EVFTA	2026	2026	0	EV-NK!H3626
EVFTA	2027	2027	0	EV-NK!I3626
UKVFTA	2022	2022	5	UKV!D3628
UKVFTA	2023	2023	3,3	UKV!E3628
UKVFTA	2024	2024	1,6	UKV!F3628
UKVFTA	2025	2025	0	UKV!G3628
UKVFTA	2026	2026	0	UKV!H3628

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3628
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3626
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3626
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3626
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3626
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3626
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3626
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3626
RCEP A	2022	2022	0	RCEPT-A!D3647
RCEP A	2023	2023	0	RCEPT-A!E3647
RCEP A	2024	2024	0	RCEPT-A!F3647
RCEP A	2025	2025	0	RCEPT-A!G3647
RCEP A	2026	2026	0	RCEPT-A!H3647
RCEP A	2027	2027	0	RCEPT-A!I3647
RCEP B	2022	2022	0	B!D3647
RCEP B	2023	2023	0	B!E3647
RCEP B	2024	2024	0	B!F3647
RCEP B	2025	2025	0	B!G3647
RCEP B	2026	2026	0	B!H3647
RCEP B	2027	2027	0	B!I3647
RCEP C	2022	2022	0	C!D3647
RCEP C	2023	2023	0	C!E3647
RCEP C	2024	2024	0	C!F3647
RCEP C	2025	2025	0	C!G3647
RCEP C	2026	2026	0	C!H3647
RCEP C	2027	2027	0	C!I3647

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3647
RCEP D	2023	2023	0	D!E3647
RCEP D	2024	2024	0	D!F3647
RCEP D	2025	2025	0	D!G3647
RCEP D	2026	2026	0	D!H3647
RCEP D	2027	2027	0	D!I3647
RCEP E	2022	2022	0	E!D3650
RCEP E	2023	2023	0	E!E3650
RCEP E	2024	2024	0	E!F3650
RCEP E	2025	2025	0	E!G3650
RCEP E	2026	2026	0	E!H3650
RCEP E	2027	2027	0	E!I3650
RCEP F	2022	2022	0	F!D3647
RCEP F	2023	2023	0	F!E3647
RCEP F	2024	2024	0	F!F3647
RCEP F	2025	2025	0	F!G3647
RCEP F	2026	2026	0	F!H3647
RCEP F	2027	2027	0	F!I3647
VIFTA	2024	2024	8.6	VI!F3347
VIFTA	2025	2025	7.1	VI!G3347
VIFTA	2026	2026	5.7	VI!H3347
VIFTA	2027	2027	4.3	VI!I3347

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): TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2)		181/2025/NĐ-CP	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2836.50 has 2 lines; 2836.50.90 is distinguished from its siblings by: Other.	2836.50.10 Food or pharmaceutical grade	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 2836.50.90. 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 10% for 2836.50.90 was checked against BT2026 (cell BT2026!N3665), 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
TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2)

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.