Vietnam Tariff Intelligence

HS 2845.10.00 detail

HS code	2845.10.00
Description	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined / - Heavy water (deuterium oxide)
Unit	kg
Generated	08/11/2026 13:13:39
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/28451000/

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!K3734
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3734
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3734
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	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

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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E3715
ATIGA	2022	2022	0	AT!E3676
ATIGA	2023	2023	0	AT!F3676
ATIGA	2024	2024	0	AT!G3676
ATIGA	2025	2025	0	AT!H3676
ATIGA	2026	2026	0	AT!I3676
ATIGA	2027	2027	0	AT!J3676
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3714
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3714
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3714

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3714
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3714
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3714
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3718
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3718
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3718
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3718
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3718
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3718
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3718
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3682
AIFTA	30/12/2022	2022	0	AI!F3678
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3678
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3678
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3678
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3678
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3678
VKFTA	2022	2022	0	VK!E3678
VKFTA	2023	2023	0	VK!F3678
VKFTA	2024	2024	0	VK!G3678
VKFTA	2025	2025	0	VK!H3678
VKFTA	2026	2026	0	VK!I3678
VKFTA	2027	2027	0	VK!J3678
VCFTA	2022	2022	0	VC!D3725
VCFTA	2023	2023	0	VC!E3725
VCFTA	2024	2024	0	VC!F3725

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3725
VCFTA	2026	2026	0	VC!H3725
VCFTA	2027	2027	0	VC!I3725
VN-EAEU	2022	2022	*	EAV!D3722
VN-EAEU	2023	2023	*	EAV!E3722
VN-EAEU	2024	2024	*	EAV!F3722
VN-EAEU	2025	2025	*	EAV!G3722
VN-EAEU	2026	2026	*	EAV!H3722
VN-EAEU	2027	2027	*	EAV!I3722
AHKFTA	2022	2022	0	AKH!D3730
AHKFTA	2023	2023	0	AKH!E3730
AHKFTA	2024	2024	0	AKH!F3730
AHKFTA	2025	2025	0	AKH!G3730
AHKFTA	2026	2026	0	AKH!H3730
AHKFTA	2027	2027	0	AKH!I3730
EVFTA	2022	2022	0	EV-NK!D3701
EVFTA	2023	2023	0	EV-NK!E3701
EVFTA	2024	2024	0	EV-NK!F3701
EVFTA	2025	2025	0	EV-NK!G3701
EVFTA	2026	2026	0	EV-NK!H3701
EVFTA	2027	2027	0	EV-NK!I3701
UKVFTA	2022	2022	0	UKV!D3703
UKVFTA	2023	2023	0	UKV!E3703
UKVFTA	2024	2024	0	UKV!F3703
UKVFTA	2025	2025	0	UKV!G3703
UKVFTA	2026	2026	0	UKV!H3703

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3703
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3701
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3701
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3701
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3701
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3701
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3701
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3701
RCEP A	2022	2022	0	RCEPT-A!D3722
RCEP A	2023	2023	0	RCEPT-A!E3722
RCEP A	2024	2024	0	RCEPT-A!F3722
RCEP A	2025	2025	0	RCEPT-A!G3722
RCEP A	2026	2026	0	RCEPT-A!H3722
RCEP A	2027	2027	0	RCEPT-A!I3722
RCEP B	2022	2022	0	B!D3722
RCEP B	2023	2023	0	B!E3722
RCEP B	2024	2024	0	B!F3722
RCEP B	2025	2025	0	B!G3722
RCEP B	2026	2026	0	B!H3722
RCEP B	2027	2027	0	B!I3722
RCEP C	2022	2022	0	C!D3722
RCEP C	2023	2023	0	C!E3722
RCEP C	2024	2024	0	C!F3722
RCEP C	2025	2025	0	C!G3722
RCEP C	2026	2026	0	C!H3722
RCEP C	2027	2027	0	C!I3722

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3722
RCEP D	2023	2023	0	D!E3722
RCEP D	2024	2024	0	D!F3722
RCEP D	2025	2025	0	D!G3722
RCEP D	2026	2026	0	D!H3722
RCEP D	2027	2027	0	D!I3722
RCEP E	2022	2022	0	E!D3725
RCEP E	2023	2023	0	E!E3725
RCEP E	2024	2024	0	E!F3725
RCEP E	2025	2025	0	E!G3725
RCEP E	2026	2026	0	E!H3725
RCEP E	2027	2027	0	E!I3725
RCEP F	2022	2022	0	F!D3722
RCEP F	2023	2023	0	F!E3722
RCEP F	2024	2024	0	F!F3722
RCEP F	2025	2025	0	F!G3722
RCEP F	2026	2026	0	F!H3722
RCEP F	2027	2027	0	F!I3722
VIFTA	2024	2024	0	VI!F3414
VIFTA	2025	2025	0	VI!G3414
VIFTA	2026	2026	0	VI!H3414
VIFTA	2027	2027	0	VI!I3414

Advisory & warnings

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

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 2845.10.00. 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 2845.10.00 was checked against BT2026 (cell BT2026!N3734), 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.