Vietnam Tariff Intelligence

HS 2852.10.90 detail

HS code	2852.10.90
Description	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams / - Chemically defined: / - - Other
Unit	kg
Generated	09/11/2026 15:05:20
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/28521090/

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!K3754
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3754
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3754
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E3740
ATIGA	2022	2022	0	AT!E3701

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3701
ATIGA	2024	2024	0	AT!G3701
ATIGA	2025	2025	0	AT!H3701
ATIGA	2026	2026	0	AT!I3701
ATIGA	2027	2027	0	AT!J3701
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3739
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3739
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3739
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3739
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3739
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3739
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3743
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3743
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3743
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3743
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3743
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3743
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3743
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3707
AIFTA	30/12/2022	2022	0	AI!F3703
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3703
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3703
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3703
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3703
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3703
VKFTA	2022	2022	0	VK!E3703

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3703
VKFTA	2024	2024	0	VK!G3703
VKFTA	2025	2025	0	VK!H3703
VKFTA	2026	2026	0	VK!I3703
VKFTA	2027	2027	0	VK!J3703
VCFTA	2022	2022	0	VC!D3750
VCFTA	2023	2023	0	VC!E3750
VCFTA	2024	2024	0	VC!F3750
VCFTA	2025	2025	0	VC!G3750
VCFTA	2026	2026	0	VC!H3750
VCFTA	2027	2027	0	VC!I3750
VN-EAEU	2022	2022	0	EAV!D3747
VN-EAEU	2023	2023	0	EAV!E3747
VN-EAEU	2024	2024	0	EAV!F3747
VN-EAEU	2025	2025	0	EAV!G3747
VN-EAEU	2026	2026	0	EAV!H3747
VN-EAEU	2027	2027	0	EAV!I3747
AHKFTA	2022	2022	0	AKH!D3755
AHKFTA	2023	2023	0	AKH!E3755
AHKFTA	2024	2024	0	AKH!F3755
AHKFTA	2025	2025	0	AKH!G3755
AHKFTA	2026	2026	0	AKH!H3755
AHKFTA	2027	2027	0	AKH!I3755
EVFTA	2022	2022	0	EV-NK!D3726
EVFTA	2023	2023	0	EV-NK!E3726
EVFTA	2024	2024	0	EV-NK!F3726

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3726
EVFTA	2026	2026	0	EV-NK!H3726
EVFTA	2027	2027	0	EV-NK!I3726
UKVFTA	2022	2022	0	UKV!D3728
UKVFTA	2023	2023	0	UKV!E3728
UKVFTA	2024	2024	0	UKV!F3728
UKVFTA	2025	2025	0	UKV!G3728
UKVFTA	2026	2026	0	UKV!H3728
UKVFTA	2027	2027	0	UKV!I3728
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3726
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3726
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3726
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3726
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3726
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3726
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3726
RCEP A	2022	2022	0	RCEPT-A!D3747
RCEP A	2023	2023	0	RCEPT-A!E3747
RCEP A	2024	2024	0	RCEPT-A!F3747
RCEP A	2025	2025	0	RCEPT-A!G3747
RCEP A	2026	2026	0	RCEPT-A!H3747
RCEP A	2027	2027	0	RCEPT-A!I3747
RCEP B	2022	2022	0	B!D3747
RCEP B	2023	2023	0	B!E3747
RCEP B	2024	2024	0	B!F3747
RCEP B	2025	2025	0	B!G3747

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3747
RCEP B	2027	2027	0	B!I3747
RCEP C	2022	2022	0	C!D3747
RCEP C	2023	2023	0	C!E3747
RCEP C	2024	2024	0	C!F3747
RCEP C	2025	2025	0	C!G3747
RCEP C	2026	2026	0	C!H3747
RCEP C	2027	2027	0	C!I3747
RCEP D	2022	2022	0	D!D3747
RCEP D	2023	2023	0	D!E3747
RCEP D	2024	2024	0	D!F3747
RCEP D	2025	2025	0	D!G3747
RCEP D	2026	2026	0	D!H3747
RCEP D	2027	2027	0	D!I3747
RCEP E	2022	2022	0	E!D3750
RCEP E	2023	2023	0	E!E3750
RCEP E	2024	2024	0	E!F3750
RCEP E	2025	2025	0	E!G3750
RCEP E	2026	2026	0	E!H3750
RCEP E	2027	2027	0	E!I3750
RCEP F	2022	2022	0	F!D3747
RCEP F	2023	2023	0	F!E3747
RCEP F	2024	2024	0	F!F3747
RCEP F	2025	2025	0	F!G3747
RCEP F	2026	2026	0	F!H3747
RCEP F	2027	2027	0	F!I3747

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3434
VIFTA	2025	2025	0	VI!G3434
VIFTA	2026	2026	0	VI!H3434
VIFTA	2027	2027	0	VI!I3434

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Thuốc bảo vệ thực vật cấm SD tại VN (01/2024/TT-BNNPTNT M23)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2852.10 has 3 lines; 2852.10.90 is distinguished from its siblings by: Other.	2852.10.10 Mercury sulphates; 2852.10.20 Mercury compounds of a kind used as luminophores	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 2852.10.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 2852.10.90 was checked against BT2026 (cell BT2026!N3754), 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
Thuốc bảo vệ thực vật cấm SD tại VN (01/2024/TT-BNNPTNT M23)
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.