Vietnam Tariff Intelligence

HS 2853.90.90 detail

HS code	2853.90.90
Description	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals / - Other: / - - Other
Unit	kg
Generated	05/11/2026 18:15:42
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/28539090/

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!K3763
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3763
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3763
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!E3750

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3711
ATIGA	2023	2023	0	AT!F3711
ATIGA	2024	2024	0	AT!G3711
ATIGA	2025	2025	0	AT!H3711
ATIGA	2026	2026	0	AT!I3711
ATIGA	2027	2027	0	AT!J3711
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3749
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3749
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3749
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3749
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3749
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3749
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3753
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3753
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3753
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3753
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3753
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3753
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3753
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3717
AIFTA	30/12/2022	2022	0	AI!F3713
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3713
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3713
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3713
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3713
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3713

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3713
VKFTA	2023	2023	0	VK!F3713
VKFTA	2024	2024	0	VK!G3713
VKFTA	2025	2025	0	VK!H3713
VKFTA	2026	2026	0	VK!I3713
VKFTA	2027	2027	0	VK!J3713
VCFTA	2022	2022	0	VC!D3760
VCFTA	2023	2023	0	VC!E3760
VCFTA	2024	2024	0	VC!F3760
VCFTA	2025	2025	0	VC!G3760
VCFTA	2026	2026	0	VC!H3760
VCFTA	2027	2027	0	VC!I3760
VN-EAEU	2022	2022	0	EAV!D3757
VN-EAEU	2023	2023	0	EAV!E3757
VN-EAEU	2024	2024	0	EAV!F3757
VN-EAEU	2025	2025	0	EAV!G3757
VN-EAEU	2026	2026	0	EAV!H3757
VN-EAEU	2027	2027	0	EAV!I3757
AHKFTA	2022	2022	0	AKH!D3765
AHKFTA	2023	2023	0	AKH!E3765
AHKFTA	2024	2024	0	AKH!F3765
AHKFTA	2025	2025	0	AKH!G3765
AHKFTA	2026	2026	0	AKH!H3765
AHKFTA	2027	2027	0	AKH!I3765
EVFTA	2022	2022	0	EV-NK!D3736
EVFTA	2023	2023	0	EV-NK!E3736

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3736
EVFTA	2025	2025	0	EV-NK!G3736
EVFTA	2026	2026	0	EV-NK!H3736
EVFTA	2027	2027	0	EV-NK!I3736
UKVFTA	2022	2022	0	UKV!D3738
UKVFTA	2023	2023	0	UKV!E3738
UKVFTA	2024	2024	0	UKV!F3738
UKVFTA	2025	2025	0	UKV!G3738
UKVFTA	2026	2026	0	UKV!H3738
UKVFTA	2027	2027	0	UKV!I3738
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3736
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3736
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3736
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3736
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3736
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3736
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3736
RCEP A	2022	2022	0	RCEPT-A!D3757
RCEP A	2023	2023	0	RCEPT-A!E3757
RCEP A	2024	2024	0	RCEPT-A!F3757
RCEP A	2025	2025	0	RCEPT-A!G3757
RCEP A	2026	2026	0	RCEPT-A!H3757
RCEP A	2027	2027	0	RCEPT-A!I3757
RCEP B	2022	2022	0	B!D3757
RCEP B	2023	2023	0	B!E3757
RCEP B	2024	2024	0	B!F3757

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3757
RCEP B	2026	2026	0	B!H3757
RCEP B	2027	2027	0	B!I3757
RCEP C	2022	2022	0	C!D3757
RCEP C	2023	2023	0	C!E3757
RCEP C	2024	2024	0	C!F3757
RCEP C	2025	2025	0	C!G3757
RCEP C	2026	2026	0	C!H3757
RCEP C	2027	2027	0	C!I3757
RCEP D	2022	2022	0	D!D3757
RCEP D	2023	2023	0	D!E3757
RCEP D	2024	2024	0	D!F3757
RCEP D	2025	2025	0	D!G3757
RCEP D	2026	2026	0	D!H3757
RCEP D	2027	2027	0	D!I3757
RCEP E	2022	2022	0	E!D3760
RCEP E	2023	2023	0	E!E3760
RCEP E	2024	2024	0	E!F3760
RCEP E	2025	2025	0	E!G3760
RCEP E	2026	2026	0	E!H3760
RCEP E	2027	2027	0	E!I3760
RCEP F	2022	2022	0	F!D3757
RCEP F	2023	2023	0	F!E3757
RCEP F	2024	2024	0	F!F3757
RCEP F	2025	2025	0	F!G3757
RCEP F	2026	2026	0	F!H3757

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3757
VIFTA	2024	2024	0	VI!F3443
VIFTA	2025	2025	0	VI!G3443
VIFTA	2026	2026	0	VI!H3443
VIFTA	2027	2027	0	VI!I3443

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2853.90 has 2 lines; 2853.90.90 is distinguished from its siblings by: Other.	2853.90.10 Demineralized waters	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 2853.90.90. 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 0% for 2853.90.90 was checked against BT2026 (cell BT2026!N3763), 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.