Vietnam Tariff Intelligence

HS 2908.99.00 detail

HS code	2908.99.00
Description	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols / - Other: / - - Other
Unit	kg/lít
Generated	05/11/2026 19:10:41
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/29089900/

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!K3972
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3972
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3972
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!E3917
ATIGA	2022	2022	0	AT!E3878

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3878
ATIGA	2024	2024	0	AT!G3878
ATIGA	2025	2025	0	AT!H3878
ATIGA	2026	2026	0	AT!I3878
ATIGA	2027	2027	0	AT!J3878
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3916
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3916
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3916
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3916
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3916
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3916
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3920
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3920
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3920
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3920
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3920
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3920
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3920
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3884
AIFTA	30/12/2022	2022	0	AI!F3880
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3880
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3880
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3880
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3880
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3880
VKFTA	2022	2022	0	VK!E3880

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3880
VKFTA	2024	2024	0	VK!G3880
VKFTA	2025	2025	0	VK!H3880
VKFTA	2026	2026	0	VK!I3880
VKFTA	2027	2027	0	VK!J3880
VCFTA	2022	2022	0	VC!D3927
VCFTA	2023	2023	0	VC!E3927
VCFTA	2024	2024	0	VC!F3927
VCFTA	2025	2025	0	VC!G3927
VCFTA	2026	2026	0	VC!H3927
VCFTA	2027	2027	0	VC!I3927
VN-EAEU	2022	2022	0	EAV!D3924
VN-EAEU	2023	2023	0	EAV!E3924
VN-EAEU	2024	2024	0	EAV!F3924
VN-EAEU	2025	2025	0	EAV!G3924
VN-EAEU	2026	2026	0	EAV!H3924
VN-EAEU	2027	2027	0	EAV!I3924
AHKFTA	2022	2022	0	AKH!D3932
AHKFTA	2023	2023	0	AKH!E3932
AHKFTA	2024	2024	0	AKH!F3932
AHKFTA	2025	2025	0	AKH!G3932
AHKFTA	2026	2026	0	AKH!H3932
AHKFTA	2027	2027	0	AKH!I3932
EVFTA	2022	2022	0	EV-NK!D3903
EVFTA	2023	2023	0	EV-NK!E3903
EVFTA	2024	2024	0	EV-NK!F3903

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3903
EVFTA	2026	2026	0	EV-NK!H3903
EVFTA	2027	2027	0	EV-NK!I3903
UKVFTA	2022	2022	0	UKV!D3905
UKVFTA	2023	2023	0	UKV!E3905
UKVFTA	2024	2024	0	UKV!F3905
UKVFTA	2025	2025	0	UKV!G3905
UKVFTA	2026	2026	0	UKV!H3905
UKVFTA	2027	2027	0	UKV!I3905
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3903
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3903
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3903
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3903
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3903
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3903
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3903
RCEP A	2022	2022	0	RCEPT-A!D3924
RCEP A	2023	2023	0	RCEPT-A!E3924
RCEP A	2024	2024	0	RCEPT-A!F3924
RCEP A	2025	2025	0	RCEPT-A!G3924
RCEP A	2026	2026	0	RCEPT-A!H3924
RCEP A	2027	2027	0	RCEPT-A!I3924
RCEP B	2022	2022	0	B!D3924
RCEP B	2023	2023	0	B!E3924
RCEP B	2024	2024	0	B!F3924
RCEP B	2025	2025	0	B!G3924

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3924
RCEP B	2027	2027	0	B!I3924
RCEP C	2022	2022	0	C!D3924
RCEP C	2023	2023	0	C!E3924
RCEP C	2024	2024	0	C!F3924
RCEP C	2025	2025	0	C!G3924
RCEP C	2026	2026	0	C!H3924
RCEP C	2027	2027	0	C!I3924
RCEP D	2022	2022	0	D!D3924
RCEP D	2023	2023	0	D!E3924
RCEP D	2024	2024	0	D!F3924
RCEP D	2025	2025	0	D!G3924
RCEP D	2026	2026	0	D!H3924
RCEP D	2027	2027	0	D!I3924
RCEP E	2022	2022	0	E!D3927
RCEP E	2023	2023	0	E!E3927
RCEP E	2024	2024	0	E!F3927
RCEP E	2025	2025	0	E!G3927
RCEP E	2026	2026	0	E!H3927
RCEP E	2027	2027	0	E!I3927
RCEP F	2022	2022	0	F!D3924
RCEP F	2023	2023	0	F!E3924
RCEP F	2024	2024	0	F!F3924
RCEP F	2025	2025	0	F!G3924
RCEP F	2026	2026	0	F!H3924
RCEP F	2027	2027	0	F!I3924

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3603
VIFTA	2025	2025	0	VI!G3603
VIFTA	2026	2026	0	VI!H3603
VIFTA	2027	2027	0	VI!I3603

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): 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
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 2908.99.00. 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 2908.99.00 was checked against BT2026 (cell BT2026!N3972), 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
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
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.