Vietnam Tariff Intelligence

HS 2918.15.90 detail

HS code	2918.15.90
Description	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives / - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: / - - Salts and esters of citric acid: / - - - Other
Unit	kg/lít
Generated	07/11/2026 16:12:06
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/29181590/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4128
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4128
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4128
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 (-ID)	0% (except ID)	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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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!E4075

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4036
ATIGA	2023	2023	0	AT!F4036
ATIGA	2024	2024	0	AT!G4036
ATIGA	2025	2025	0	AT!H4036
ATIGA	2026	2026	0	AT!I4036
ATIGA	2027	2027	0	AT!J4036
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4074
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4074
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4074
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4074
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4074
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4074
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4078
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4078
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4078
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4078
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4078
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4078
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4078
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4042
AIFTA	30/12/2022	2022	0	AI!F4038
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4038
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4038
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4038
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4038
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4038

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4038
VKFTA	2023	2023	0	VK!F4038
VKFTA	2024	2024	0	VK!G4038
VKFTA	2025	2025	0	VK!H4038
VKFTA	2026	2026	0	VK!I4038
VKFTA	2027	2027	0	VK!J4038
VCFTA	2022	2022	0	VC!D4085
VCFTA	2023	2023	0	VC!E4085
VCFTA	2024	2024	0	VC!F4085
VCFTA	2025	2025	0	VC!G4085
VCFTA	2026	2026	0	VC!H4085
VCFTA	2027	2027	0	VC!I4085
VN-EAEU	2022	2022	0	EAV!D4082
VN-EAEU	2023	2023	0	EAV!E4082
VN-EAEU	2024	2024	0	EAV!F4082
VN-EAEU	2025	2025	0	EAV!G4082
VN-EAEU	2026	2026	0	EAV!H4082
VN-EAEU	2027	2027	0	EAV!I4082
AHKFTA	2022	2022	3	AKH!D4090
AHKFTA	2023	2023	2	AKH!E4090
AHKFTA	2024	2024	2	AKH!F4090
AHKFTA	2025	2025	1	AKH!G4090
AHKFTA	2026	2026	1	AKH!H4090
AHKFTA	2027	2027	0	AKH!I4090
EVFTA	2022	2022	2,5	EV-NK!D4061
EVFTA	2023	2023	1,6	EV-NK!E4061

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F4061
EVFTA	2025	2025	0	EV-NK!G4061
EVFTA	2026	2026	0	EV-NK!H4061
EVFTA	2027	2027	0	EV-NK!I4061
UKVFTA	2022	2022	2,5	UKV!D4063
UKVFTA	2023	2023	1,6	UKV!E4063
UKVFTA	2024	2024	0,8	UKV!F4063
UKVFTA	2025	2025	0	UKV!G4063
UKVFTA	2026	2026	0	UKV!H4063
UKVFTA	2027	2027	0	UKV!I4063
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4061
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4061
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4061
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4061
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4061
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4061
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4061
RCEP A	2022	2022	0	RCEPT-A!D4082
RCEP A	2023	2023	0	RCEPT-A!E4082
RCEP A	2024	2024	0	RCEPT-A!F4082
RCEP A	2025	2025	0	RCEPT-A!G4082
RCEP A	2026	2026	0	RCEPT-A!H4082
RCEP A	2027	2027	0	RCEPT-A!I4082
RCEP B	2022	2022	0	B!D4082
RCEP B	2023	2023	0	B!E4082
RCEP B	2024	2024	0	B!F4082

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4082
RCEP B	2026	2026	0	B!H4082
RCEP B	2027	2027	0	B!I4082
RCEP C	2022	2022	0	C!D4082
RCEP C	2023	2023	0	C!E4082
RCEP C	2024	2024	0	C!F4082
RCEP C	2025	2025	0	C!G4082
RCEP C	2026	2026	0	C!H4082
RCEP C	2027	2027	0	C!I4082
RCEP D	2022	2022	0	D!D4082
RCEP D	2023	2023	0	D!E4082
RCEP D	2024	2024	0	D!F4082
RCEP D	2025	2025	0	D!G4082
RCEP D	2026	2026	0	D!H4082
RCEP D	2027	2027	0	D!I4082
RCEP E	2022	2022	0	E!D4085
RCEP E	2023	2023	0	E!E4085
RCEP E	2024	2024	0	E!F4085
RCEP E	2025	2025	0	E!G4085
RCEP E	2026	2026	0	E!H4085
RCEP E	2027	2027	0	E!I4085
RCEP F	2022	2022	0	F!D4082
RCEP F	2023	2023	0	F!E4082
RCEP F	2024	2024	0	F!F4082
RCEP F	2025	2025	0	F!G4082
RCEP F	2026	2026	0	F!H4082

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4082
VIFTA	2024	2024	0	VI!F3751
VIFTA	2025	2025	0	VI!G3751
VIFTA	2026	2026	0	VI!H3751
VIFTA	2027	2027	0	VI!I3751

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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2918.15 has 2 lines; 2918.15.90 is distinguished from its siblings by: Other.	2918.15.10 Calcium citrate	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 2918.15.90. 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 5% for 2918.15.90 was checked against BT2026 (cell BT2026!N4128), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)
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.