Vietnam Tariff Intelligence

HS 2931.48.00 detail

HS code	2931.48.00
Description	Other organo-inorganic compounds / - Non-halogenated organo-phosphorous derivatives: / - - 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide
Unit	kg/lít
Generated	03/11/2026 19:43:52
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/29314800/

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!K4304
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4304
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4304
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!E4258

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4219
ATIGA	2023	2023	0	AT!F4219
ATIGA	2024	2024	0	AT!G4219
ATIGA	2025	2025	0	AT!H4219
ATIGA	2026	2026	0	AT!I4219
ATIGA	2027	2027	0	AT!J4219
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4257
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4257
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4257
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4257
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4257
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4257
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4261
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4261
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4261
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4261
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4261
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4261
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4261
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4225
AIFTA	30/12/2022	2022	0	AI!F4221
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4221
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4221
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4221
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4221
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4221

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4221
VKFTA	2023	2023	0	VK!F4221
VKFTA	2024	2024	0	VK!G4221
VKFTA	2025	2025	0	VK!H4221
VKFTA	2026	2026	0	VK!I4221
VKFTA	2027	2027	0	VK!J4221
VCFTA	2022	2022	0	VC!D4268
VCFTA	2023	2023	0	VC!E4268
VCFTA	2024	2024	0	VC!F4268
VCFTA	2025	2025	0	VC!G4268
VCFTA	2026	2026	0	VC!H4268
VCFTA	2027	2027	0	VC!I4268
VN-EAEU	2022	2022	0	EAV!D4265
VN-EAEU	2023	2023	0	EAV!E4265
VN-EAEU	2024	2024	0	EAV!F4265
VN-EAEU	2025	2025	0	EAV!G4265
VN-EAEU	2026	2026	0	EAV!H4265
VN-EAEU	2027	2027	0	EAV!I4265
AHKFTA	2022	2022	0	AKH!D4273
AHKFTA	2023	2023	0	AKH!E4273
AHKFTA	2024	2024	0	AKH!F4273
AHKFTA	2025	2025	0	AKH!G4273
AHKFTA	2026	2026	0	AKH!H4273
AHKFTA	2027	2027	0	AKH!I4273
EVFTA	2022	2022	0	EV-NK!D4244
EVFTA	2023	2023	0	EV-NK!E4244

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4244
EVFTA	2025	2025	0	EV-NK!G4244
EVFTA	2026	2026	0	EV-NK!H4244
EVFTA	2027	2027	0	EV-NK!I4244
UKVFTA	2022	2022	0	UKV!D4246
UKVFTA	2023	2023	0	UKV!E4246
UKVFTA	2024	2024	0	UKV!F4246
UKVFTA	2025	2025	0	UKV!G4246
UKVFTA	2026	2026	0	UKV!H4246
UKVFTA	2027	2027	0	UKV!I4246
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4244
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4244
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4244
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4244
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4244
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4244
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4244
RCEP A	2022	2022	0	RCEPT-A!D4265
RCEP A	2023	2023	0	RCEPT-A!E4265
RCEP A	2024	2024	0	RCEPT-A!F4265
RCEP A	2025	2025	0	RCEPT-A!G4265
RCEP A	2026	2026	0	RCEPT-A!H4265
RCEP A	2027	2027	0	RCEPT-A!I4265
RCEP B	2022	2022	0	B!D4265
RCEP B	2023	2023	0	B!E4265
RCEP B	2024	2024	0	B!F4265

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4265
RCEP B	2026	2026	0	B!H4265
RCEP B	2027	2027	0	B!I4265
RCEP C	2022	2022	0	C!D4265
RCEP C	2023	2023	0	C!E4265
RCEP C	2024	2024	0	C!F4265
RCEP C	2025	2025	0	C!G4265
RCEP C	2026	2026	0	C!H4265
RCEP C	2027	2027	0	C!I4265
RCEP D	2022	2022	0	D!D4265
RCEP D	2023	2023	0	D!E4265
RCEP D	2024	2024	0	D!F4265
RCEP D	2025	2025	0	D!G4265
RCEP D	2026	2026	0	D!H4265
RCEP D	2027	2027	0	D!I4265
RCEP E	2022	2022	0	E!D4268
RCEP E	2023	2023	0	E!E4268
RCEP E	2024	2024	0	E!F4268
RCEP E	2025	2025	0	E!G4268
RCEP E	2026	2026	0	E!H4268
RCEP E	2027	2027	0	E!I4268
RCEP F	2022	2022	0	F!D4265
RCEP F	2023	2023	0	F!E4265
RCEP F	2024	2024	0	F!F4265
RCEP F	2025	2025	0	F!G4265
RCEP F	2026	2026	0	F!H4265

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4265
VIFTA	2024	2024	0	VI!F3921
VIFTA	2025	2025	0	VI!G3921
VIFTA	2026	2026	0	VI!H3921
VIFTA	2027	2027	0	VI!I3921

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): Hóa chất Bảng 2 (2B-Các tiền chất 33/2024/NĐ-CP & 26/2026/NĐ-CP)		33/2024/NĐ-CP, 26/2026/NĐ-CP	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Khai báo HC NK trước khi TQ qua CTT 1CQG (Đ6-NĐ26)			Read the referenced instruments.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2931.48.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2931.48.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 2931.48.00. 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 2931.48.00 was checked against BT2026 (cell BT2026!N4304), 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
Hóa chất Bảng 2 (2B-Các tiền chất 33/2024/NĐ-CP & 26/2026/NĐ-CP)
Khai báo HC NK trước khi TQ qua CTT 1CQG (Đ6-NĐ26)

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.