Vietnam Tariff Intelligence

HS 3105.10.10 detail

HS code	3105.10.10
Description	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg / - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg: / - - Superphosphates and calcined phosphatic fertilisers
Unit	kg
Generated	03/11/2026 10:28:58
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/31051010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4760
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N4760
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4760
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ4760
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
EVFTA	0,7	0.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,7	0.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex D)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	4.2	4.2%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	6	6%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4653
ATIGA	2022	2022	0	AT!E4614
ATIGA	2023	2023	0	AT!F4614
ATIGA	2024	2024	0	AT!G4614
ATIGA	2025	2025	0	AT!H4614
ATIGA	2026	2026	0	AT!I4614
ATIGA	2027	2027	0	AT!J4614
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4652
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4652
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4652
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4652

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4652
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4652
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4656
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4656
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4656
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4656
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4656
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4656
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4656
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4620
AIFTA	30/12/2022	2022	*	AI!F4616
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G4616
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H4616
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I4616
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J4616
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K4616
VKFTA	2022	2022	5	VK!E4616
VKFTA	2023	2023	5	VK!F4616
VKFTA	2024	2024	5	VK!G4616
VKFTA	2025	2025	5	VK!H4616
VKFTA	2026	2026	5	VK!I4616
VKFTA	2027	2027	5	VK!J4616
VCFTA	2022	2022	0	VC!D4663
VCFTA	2023	2023	0	VC!E4663
VCFTA	2024	2024	0	VC!F4663
VCFTA	2025	2025	0	VC!G4663

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4663
VCFTA	2027	2027	0	VC!I4663
VN-EAEU	2022	2022	0	EAV!D4660
VN-EAEU	2023	2023	0	EAV!E4660
VN-EAEU	2024	2024	0	EAV!F4660
VN-EAEU	2025	2025	0	EAV!G4660
VN-EAEU	2026	2026	0	EAV!H4660
VN-EAEU	2027	2027	0	EAV!I4660
AHKFTA	2022	2022	6	AKH!D4668
AHKFTA	2023	2023	6	AKH!E4668
AHKFTA	2024	2024	6	AKH!F4668
AHKFTA	2025	2025	6	AKH!G4668
AHKFTA	2026	2026	6	AKH!H4668
AHKFTA	2027	2027	6	AKH!I4668
EVFTA	2022	2022	3,7	EV-NK!D4639
EVFTA	2023	2023	3	EV-NK!E4639
EVFTA	2024	2024	2,2	EV-NK!F4639
EVFTA	2025	2025	1,5	EV-NK!G4639
EVFTA	2026	2026	0,7	EV-NK!H4639
EVFTA	2027	2027	0	EV-NK!I4639
UKVFTA	2022	2022	3,7	UKV!D4641
UKVFTA	2023	2023	3	UKV!E4641
UKVFTA	2024	2024	2,2	UKV!F4641
UKVFTA	2025	2025	1,5	UKV!G4641
UKVFTA	2026	2026	0,7	UKV!H4641
UKVFTA	2027	2027	0	UKV!I4641

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4639
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4639
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4639
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4639
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4639
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4639
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4639
RCEP A	2022	2022	5,4	RCEPT-A!D4660
RCEP A	2023	2023	4,8	RCEPT-A!E4660
RCEP A	2024	2024	4,2	RCEPT-A!F4660
RCEP A	2025	2025	3,6	RCEPT-A!G4660
RCEP A	2026	2026	3	RCEPT-A!H4660
RCEP A	2027	2027	2,4	RCEPT-A!I4660
RCEP B	2022	2022	5,4	B!D4660
RCEP B	2023	2023	4,8	B!E4660
RCEP B	2024	2024	4,2	B!F4660
RCEP B	2025	2025	3,6	B!G4660
RCEP B	2026	2026	3	B!H4660
RCEP B	2027	2027	2,4	B!I4660
RCEP C	2022	2022	5,4	C!D4660
RCEP C	2023	2023	4,8	C!E4660
RCEP C	2024	2024	4,2	C!F4660
RCEP C	2025	2025	3,6	C!G4660
RCEP C	2026	2026	3	C!H4660
RCEP C	2027	2027	2,4	C!I4660
RCEP D	2022	2022	5,5	D!D4660

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	4,9	D!E4660
RCEP D	2024	2024	4,4	D!F4660
RCEP D	2025	2025	3,8	D!G4660
RCEP D	2026	2026	3,3	D!H4660
RCEP D	2027	2027	2,7	D!I4660
RCEP E	2022	2022	5,4	E!D4663
RCEP E	2023	2023	4,8	E!E4663
RCEP E	2024	2024	4,2	E!F4663
RCEP E	2025	2025	3,6	E!G4663
RCEP E	2026	2026	3	E!H4663
RCEP E	2027	2027	2,4	E!I4663
RCEP F	2022	2022	5,4	F!D4660
RCEP F	2023	2023	4,8	F!E4660
RCEP F	2024	2024	4,2	F!F4660
RCEP F	2025	2025	3,6	F!G4660
RCEP F	2026	2026	3	F!H4660
RCEP F	2027	2027	2,4	F!I4660
VIFTA	2024	2024	5.4	VI!F4296
VIFTA	2025	2025	4.8	VI!G4296
VIFTA	2026	2026	4.2	VI!H4296
VIFTA	2027	2027	3.6	VI!I4296

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3105.10 has 3 lines; 3105.10.10 is distinguished from its siblings by: Superphosphates and calcined phosphatic fertilisers.	3105.10.20 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; 3105.10.90 Other	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 "5/8/10".		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 3105.10.10. 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 6% for 3105.10.10 was checked against BT2026 (cell BT2026!N4760), 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.