Vietnam Tariff Intelligence

# HS 3105.59.00 detail

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|---|---|
| **HS code** | 3105.59.00 |
| **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 / - Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: / - - Other |
| **Unit** | kg |
| **Generated** | 03/11/2026 20:59:03 |
| **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/31055900/ |

## 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!K4768 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N4768 |
| VAT | 5/8/10 | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4768 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 5 | 5% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ4768 |
| 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!E4661 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E4622 |
| ATIGA | 2023 | 2023 | 0 | AT!F4622 |
| ATIGA | 2024 | 2024 | 0 | AT!G4622 |
| ATIGA | 2025 | 2025 | 0 | AT!H4622 |
| ATIGA | 2026 | 2026 | 0 | AT!I4622 |
| ATIGA | 2027 | 2027 | 0 | AT!J4622 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E4660 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F4660 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G4660 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H4660 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I4660 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J4660 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E4664 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F4664 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G4664 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H4664 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I4664 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J4664 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F4664 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H4628 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F4624 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G4624 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H4624 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I4624 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J4624 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K4624 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E4624 |
| VKFTA | 2023 | 2023 | 0 | VK!F4624 |
| VKFTA | 2024 | 2024 | 0 | VK!G4624 |
| VKFTA | 2025 | 2025 | 0 | VK!H4624 |
| VKFTA | 2026 | 2026 | 0 | VK!I4624 |
| VKFTA | 2027 | 2027 | 0 | VK!J4624 |
| VCFTA | 2022 | 2022 | 0 | VC!D4671 |
| VCFTA | 2023 | 2023 | 0 | VC!E4671 |
| VCFTA | 2024 | 2024 | 0 | VC!F4671 |
| VCFTA | 2025 | 2025 | 0 | VC!G4671 |
| VCFTA | 2026 | 2026 | 0 | VC!H4671 |
| VCFTA | 2027 | 2027 | 0 | VC!I4671 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D4668 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E4668 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F4668 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G4668 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H4668 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I4668 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D4676 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E4676 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F4676 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G4676 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H4676 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I4676 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D4647 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E4647 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 0 | EV-NK!F4647 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G4647 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H4647 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I4647 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D4649 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E4649 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F4649 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G4649 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H4649 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I4649 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D4647 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E4647 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F4647 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G4647 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H4647 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I4647 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J4647 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D4668 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E4668 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F4668 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G4668 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H4668 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I4668 |
| RCEP B | 2022 | 2022 | 0 | B!D4668 |
| RCEP B | 2023 | 2023 | 0 | B!E4668 |
| RCEP B | 2024 | 2024 | 0 | B!F4668 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G4668 |
| RCEP B | 2026 | 2026 | 0 | B!H4668 |
| RCEP B | 2027 | 2027 | 0 | B!I4668 |
| RCEP C | 2022 | 2022 | 0 | C!D4668 |
| RCEP C | 2023 | 2023 | 0 | C!E4668 |
| RCEP C | 2024 | 2024 | 0 | C!F4668 |
| RCEP C | 2025 | 2025 | 0 | C!G4668 |
| RCEP C | 2026 | 2026 | 0 | C!H4668 |
| RCEP C | 2027 | 2027 | 0 | C!I4668 |
| RCEP D | 2022 | 2022 | 0 | D!D4668 |
| RCEP D | 2023 | 2023 | 0 | D!E4668 |
| RCEP D | 2024 | 2024 | 0 | D!F4668 |
| RCEP D | 2025 | 2025 | 0 | D!G4668 |
| RCEP D | 2026 | 2026 | 0 | D!H4668 |
| RCEP D | 2027 | 2027 | 0 | D!I4668 |
| RCEP E | 2022 | 2022 | 0 | E!D4671 |
| RCEP E | 2023 | 2023 | 0 | E!E4671 |
| RCEP E | 2024 | 2024 | 0 | E!F4671 |
| RCEP E | 2025 | 2025 | 0 | E!G4671 |
| RCEP E | 2026 | 2026 | 0 | E!H4671 |
| RCEP E | 2027 | 2027 | 0 | E!I4671 |
| RCEP F | 2022 | 2022 | 0 | F!D4668 |
| RCEP F | 2023 | 2023 | 0 | F!E4668 |
| RCEP F | 2024 | 2024 | 0 | F!F4668 |
| RCEP F | 2025 | 2025 | 0 | F!G4668 |
| RCEP F | 2026 | 2026 | 0 | F!H4668 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 0 | F!I4668 |
| VIFTA | 2024 | 2024 | 0 | VI!F4304 |
| VIFTA | 2025 | 2025 | 0 | VI!G4304 |
| VIFTA | 2026 | 2026 | 0 | VI!H4304 |
| VIFTA | 2027 | 2027 | 0 | VI!I4304 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| TR-002 | ORANGE | Measure applies to many origins | Safeguard: Phân bón – "Nhiều nước" (715/QĐ-BCT). May apply to the selected origin unless excluded. | TR-12 · Áp thuế tự vệ đối với Phân bón (Nhiều nước) | 715/QĐ-BCT | Check excluded countries and validity period in decision 715/QĐ-BCT. | Basis: HT + BT2026 item policy column (source); detailed scope 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 "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 |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 3105.59.00 was checked against BT2026 (cell BT2026!N4768), 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 |
|---|
| Áp thuế tự vệ đối với Phân bón (Nhiều nước) (715/QĐ-BCT-2020) |

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.