Vietnam Tariff Intelligence

HS 2802.00.00 detail

HS code	2802.00.00
Description	Sulphur, sublimed or precipitated; colloidal sulphur
Unit	kg
Generated	08/11/2026 20:09:51
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://mail.vietnamtariff.com/hs-code/28020000/

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!K3432
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3432
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3432
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VIFTA	2.1	2.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E3381
ATIGA	2022	2022	0	AT!E3342

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3342
ATIGA	2024	2024	0	AT!G3342
ATIGA	2025	2025	0	AT!H3342
ATIGA	2026	2026	0	AT!I3342
ATIGA	2027	2027	0	AT!J3342
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3380
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3380
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3380
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3380
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3380
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3380
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3384
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3384
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3384
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3384
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3384
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3384
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3384
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3348
AIFTA	30/12/2022	2022	0	AI!F3344
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3344
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3344
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3344
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3344
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3344
VKFTA	2022	2022	0	VK!E3344

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3344
VKFTA	2024	2024	0	VK!G3344
VKFTA	2025	2025	0	VK!H3344
VKFTA	2026	2026	0	VK!I3344
VKFTA	2027	2027	0	VK!J3344
VCFTA	2022	2022	0	VC!D3391
VCFTA	2023	2023	0	VC!E3391
VCFTA	2024	2024	0	VC!F3391
VCFTA	2025	2025	0	VC!G3391
VCFTA	2026	2026	0	VC!H3391
VCFTA	2027	2027	0	VC!I3391
VN-EAEU	2022	2022	0	EAV!D3388
VN-EAEU	2023	2023	0	EAV!E3388
VN-EAEU	2024	2024	0	EAV!F3388
VN-EAEU	2025	2025	0	EAV!G3388
VN-EAEU	2026	2026	0	EAV!H3388
VN-EAEU	2027	2027	0	EAV!I3388
VNCU	2022	2022	0	VNCU!D573
VNCU	2023 - 2027		0	VNCU!E573
AHKFTA	2022	2022	0	AKH!D3396
AHKFTA	2023	2023	0	AKH!E3396
AHKFTA	2024	2024	0	AKH!F3396
AHKFTA	2025	2025	0	AKH!G3396
AHKFTA	2026	2026	0	AKH!H3396
AHKFTA	2027	2027	0	AKH!I3396
EVFTA	2022	2022	0	EV-NK!D3367

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	0	EV-NK!E3367
EVFTA	2024	2024	0	EV-NK!F3367
EVFTA	2025	2025	0	EV-NK!G3367
EVFTA	2026	2026	0	EV-NK!H3367
EVFTA	2027	2027	0	EV-NK!I3367
UKVFTA	2022	2022	0	UKV!D3369
UKVFTA	2023	2023	0	UKV!E3369
UKVFTA	2024	2024	0	UKV!F3369
UKVFTA	2025	2025	0	UKV!G3369
UKVFTA	2026	2026	0	UKV!H3369
UKVFTA	2027	2027	0	UKV!I3369
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3367
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3367
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3367
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3367
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3367
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3367
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3367
RCEP A	2022	2022	0	RCEPT-A!D3388
RCEP A	2023	2023	0	RCEPT-A!E3388
RCEP A	2024	2024	0	RCEPT-A!F3388
RCEP A	2025	2025	0	RCEPT-A!G3388
RCEP A	2026	2026	0	RCEPT-A!H3388
RCEP A	2027	2027	0	RCEPT-A!I3388
RCEP B	2022	2022	0	B!D3388
RCEP B	2023	2023	0	B!E3388

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F3388
RCEP B	2025	2025	0	B!G3388
RCEP B	2026	2026	0	B!H3388
RCEP B	2027	2027	0	B!I3388
RCEP C	2022	2022	0	C!D3388
RCEP C	2023	2023	0	C!E3388
RCEP C	2024	2024	0	C!F3388
RCEP C	2025	2025	0	C!G3388
RCEP C	2026	2026	0	C!H3388
RCEP C	2027	2027	0	C!I3388
RCEP D	2022	2022	0	D!D3388
RCEP D	2023	2023	0	D!E3388
RCEP D	2024	2024	0	D!F3388
RCEP D	2025	2025	0	D!G3388
RCEP D	2026	2026	0	D!H3388
RCEP D	2027	2027	0	D!I3388
RCEP E	2022	2022	0	E!D3391
RCEP E	2023	2023	0	E!E3391
RCEP E	2024	2024	0	E!F3391
RCEP E	2025	2025	0	E!G3391
RCEP E	2026	2026	0	E!H3391
RCEP E	2027	2027	0	E!I3391
RCEP F	2022	2022	0	F!D3388
RCEP F	2023	2023	0	F!E3388
RCEP F	2024	2024	0	F!F3388
RCEP F	2025	2025	0	F!G3388

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H3388
RCEP F	2027	2027	0	F!I3388
VIFTA	2024	2024	2.7	VI!F3122
VIFTA	2025	2025	2.4	VI!G3122
VIFTA	2026	2026	2.1	VI!H3122
VIFTA	2027	2027	1.8	VI!I3122

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 2.1%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 2802.00.00. 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 2802.00.00 was checked against BT2026 (cell BT2026!N3432), 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.