Vietnam Tariff Intelligence

HS 2805.40.00 detail

HS code	2805.40.00
Description	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury / - Mercury
Unit	kg
Generated	12/11/2026 02:37:26
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/28054000/

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!K3459
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3459
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3459
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
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!E3411
ATIGA	2022	2022	0	AT!E3372

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3372
ATIGA	2024	2024	0	AT!G3372
ATIGA	2025	2025	0	AT!H3372
ATIGA	2026	2026	0	AT!I3372
ATIGA	2027	2027	0	AT!J3372
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3410
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3410
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3410
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3410
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3410
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3410
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3414
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3414
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3414
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3414
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3414
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3414
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3414
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3378
AIFTA	30/12/2022	2022	0	AI!F3374
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3374
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3374
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3374
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3374
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3374
VKFTA	2022	2022	0	VK!E3374

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3374
VKFTA	2024	2024	0	VK!G3374
VKFTA	2025	2025	0	VK!H3374
VKFTA	2026	2026	0	VK!I3374
VKFTA	2027	2027	0	VK!J3374
VCFTA	2022	2022	0	VC!D3421
VCFTA	2023	2023	0	VC!E3421
VCFTA	2024	2024	0	VC!F3421
VCFTA	2025	2025	0	VC!G3421
VCFTA	2026	2026	0	VC!H3421
VCFTA	2027	2027	0	VC!I3421
VN-EAEU	2022	2022	0	EAV!D3418
VN-EAEU	2023	2023	0	EAV!E3418
VN-EAEU	2024	2024	0	EAV!F3418
VN-EAEU	2025	2025	0	EAV!G3418
VN-EAEU	2026	2026	0	EAV!H3418
VN-EAEU	2027	2027	0	EAV!I3418
AHKFTA	2022	2022	0	AKH!D3426
AHKFTA	2023	2023	0	AKH!E3426
AHKFTA	2024	2024	0	AKH!F3426
AHKFTA	2025	2025	0	AKH!G3426
AHKFTA	2026	2026	0	AKH!H3426
AHKFTA	2027	2027	0	AKH!I3426
EVFTA	2022	2022	0	EV-NK!D3397
EVFTA	2023	2023	0	EV-NK!E3397
EVFTA	2024	2024	0	EV-NK!F3397

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3397
EVFTA	2026	2026	0	EV-NK!H3397
EVFTA	2027	2027	0	EV-NK!I3397
UKVFTA	2022	2022	0	UKV!D3399
UKVFTA	2023	2023	0	UKV!E3399
UKVFTA	2024	2024	0	UKV!F3399
UKVFTA	2025	2025	0	UKV!G3399
UKVFTA	2026	2026	0	UKV!H3399
UKVFTA	2027	2027	0	UKV!I3399
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3397
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3397
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3397
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3397
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3397
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3397
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3397
RCEP A	2022	2022	0	RCEPT-A!D3418
RCEP A	2023	2023	0	RCEPT-A!E3418
RCEP A	2024	2024	0	RCEPT-A!F3418
RCEP A	2025	2025	0	RCEPT-A!G3418
RCEP A	2026	2026	0	RCEPT-A!H3418
RCEP A	2027	2027	0	RCEPT-A!I3418
RCEP B	2022	2022	0	B!D3418
RCEP B	2023	2023	0	B!E3418
RCEP B	2024	2024	0	B!F3418
RCEP B	2025	2025	0	B!G3418

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3418
RCEP B	2027	2027	0	B!I3418
RCEP C	2022	2022	0	C!D3418
RCEP C	2023	2023	0	C!E3418
RCEP C	2024	2024	0	C!F3418
RCEP C	2025	2025	0	C!G3418
RCEP C	2026	2026	0	C!H3418
RCEP C	2027	2027	0	C!I3418
RCEP D	2022	2022	0	D!D3418
RCEP D	2023	2023	0	D!E3418
RCEP D	2024	2024	0	D!F3418
RCEP D	2025	2025	0	D!G3418
RCEP D	2026	2026	0	D!H3418
RCEP D	2027	2027	0	D!I3418
RCEP E	2022	2022	0	E!D3421
RCEP E	2023	2023	0	E!E3421
RCEP E	2024	2024	0	E!F3421
RCEP E	2025	2025	0	E!G3421
RCEP E	2026	2026	0	E!H3421
RCEP E	2027	2027	0	E!I3421
RCEP F	2022	2022	0	F!D3418
RCEP F	2023	2023	0	F!E3418
RCEP F	2024	2024	0	F!F3418
RCEP F	2025	2025	0	F!G3418
RCEP F	2026	2026	0	F!H3418
RCEP F	2027	2027	0	F!I3418

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3149
VIFTA	2025	2025	0	VI!G3149
VIFTA	2026	2026	0	VI!H3149
VIFTA	2027	2027	0	VI!I3149

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 2805.40.00. 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 2805.40.00 was checked against BT2026 (cell BT2026!N3459), 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.