Vietnam Tariff Intelligence

HS 2809.10.00 detail

HS code	2809.10.00
Description	Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined / - Diphosphorus pentaoxide
Unit	kg/lít
Generated	08/11/2026 20:19:39
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/28091000/

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!K3470
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3470
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3470
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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(-MM)	0% (except MM)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E3424
ATIGA	2022	2022	0	AT!E3385
ATIGA	2023	2023	0	AT!F3385
ATIGA	2024	2024	0	AT!G3385
ATIGA	2025	2025	0	AT!H3385
ATIGA	2026	2026	0	AT!I3385
ATIGA	2027	2027	0	AT!J3385
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3423
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3423
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3423

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3423
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3423
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3423
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3427
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3427
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3427
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3427
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3427
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3427
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3427
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3391
AIFTA	30/12/2022	2022	0	AI!F3387
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3387
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3387
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3387
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3387
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3387
VKFTA	2022	2022	0	VK!E3387
VKFTA	2023	2023	0	VK!F3387
VKFTA	2024	2024	0	VK!G3387
VKFTA	2025	2025	0	VK!H3387
VKFTA	2026	2026	0	VK!I3387
VKFTA	2027	2027	0	VK!J3387
VCFTA	2022	2022	0	VC!D3434
VCFTA	2023	2023	0	VC!E3434
VCFTA	2024	2024	0	VC!F3434

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3434
VCFTA	2026	2026	0	VC!H3434
VCFTA	2027	2027	0	VC!I3434
VN-EAEU	2022	2022	0	EAV!D3431
VN-EAEU	2023	2023	0	EAV!E3431
VN-EAEU	2024	2024	0	EAV!F3431
VN-EAEU	2025	2025	0	EAV!G3431
VN-EAEU	2026	2026	0	EAV!H3431
VN-EAEU	2027	2027	0	EAV!I3431
AHKFTA	2022	2022	0	AKH!D3439
AHKFTA	2023	2023	0	AKH!E3439
AHKFTA	2024	2024	0	AKH!F3439
AHKFTA	2025	2025	0	AKH!G3439
AHKFTA	2026	2026	0	AKH!H3439
AHKFTA	2027	2027	0	AKH!I3439
EVFTA	2022	2022	0	EV-NK!D3410
EVFTA	2023	2023	0	EV-NK!E3410
EVFTA	2024	2024	0	EV-NK!F3410
EVFTA	2025	2025	0	EV-NK!G3410
EVFTA	2026	2026	0	EV-NK!H3410
EVFTA	2027	2027	0	EV-NK!I3410
UKVFTA	2022	2022	0	UKV!D3412
UKVFTA	2023	2023	0	UKV!E3412
UKVFTA	2024	2024	0	UKV!F3412
UKVFTA	2025	2025	0	UKV!G3412
UKVFTA	2026	2026	0	UKV!H3412

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3412
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3410
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3410
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3410
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3410
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3410
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3410
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3410
RCEP A	2022	2022	0	RCEPT-A!D3431
RCEP A	2023	2023	0	RCEPT-A!E3431
RCEP A	2024	2024	0	RCEPT-A!F3431
RCEP A	2025	2025	0	RCEPT-A!G3431
RCEP A	2026	2026	0	RCEPT-A!H3431
RCEP A	2027	2027	0	RCEPT-A!I3431
RCEP B	2022	2022	0	B!D3431
RCEP B	2023	2023	0	B!E3431
RCEP B	2024	2024	0	B!F3431
RCEP B	2025	2025	0	B!G3431
RCEP B	2026	2026	0	B!H3431
RCEP B	2027	2027	0	B!I3431
RCEP C	2022	2022	0	C!D3431
RCEP C	2023	2023	0	C!E3431
RCEP C	2024	2024	0	C!F3431
RCEP C	2025	2025	0	C!G3431
RCEP C	2026	2026	0	C!H3431
RCEP C	2027	2027	0	C!I3431

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3431
RCEP D	2023	2023	0	D!E3431
RCEP D	2024	2024	0	D!F3431
RCEP D	2025	2025	0	D!G3431
RCEP D	2026	2026	0	D!H3431
RCEP D	2027	2027	0	D!I3431
RCEP E	2022	2022	0	E!D3434
RCEP E	2023	2023	0	E!E3434
RCEP E	2024	2024	0	E!F3434
RCEP E	2025	2025	0	E!G3434
RCEP E	2026	2026	0	E!H3434
RCEP E	2027	2027	0	E!I3434
RCEP F	2022	2022	0	F!D3431
RCEP F	2023	2023	0	F!E3431
RCEP F	2024	2024	0	F!F3431
RCEP F	2025	2025	0	F!G3431
RCEP F	2026	2026	0	F!H3431
RCEP F	2027	2027	0	F!I3431
VIFTA	2024	2024	0	VI!F3158
VIFTA	2025	2025	0	VI!G3158
VIFTA	2026	2026	0	VI!H3158
VIFTA	2027	2027	0	VI!I3158

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 2809.10.00. 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 2809.10.00 was checked against BT2026 (cell BT2026!N3470), 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.