Vietnam Tariff Intelligence

HS 2840.19.00 detail

HS code	2840.19.00
Description	Borates; peroxoborates (perborates) / - Disodium tetraborate (refined borax): / - - Other
Unit	kg
Generated	08/11/2026 10:03:05
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/28401900/

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!K3689
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3689
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3689
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!E3667
ATIGA	2022	2022	0	AT!E3628

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3628
ATIGA	2024	2024	0	AT!G3628
ATIGA	2025	2025	0	AT!H3628
ATIGA	2026	2026	0	AT!I3628
ATIGA	2027	2027	0	AT!J3628
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3666
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3666
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3666
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3666
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3666
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3666
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3670
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3670
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3670
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3670
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3670
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3670
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3670
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3634
AIFTA	30/12/2022	2022	0	AI!F3630
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3630
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3630
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3630
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3630
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3630
VKFTA	2022	2022	0	VK!E3630

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3630
VKFTA	2024	2024	0	VK!G3630
VKFTA	2025	2025	0	VK!H3630
VKFTA	2026	2026	0	VK!I3630
VKFTA	2027	2027	0	VK!J3630
VCFTA	2022	2022	0	VC!D3677
VCFTA	2023	2023	0	VC!E3677
VCFTA	2024	2024	0	VC!F3677
VCFTA	2025	2025	0	VC!G3677
VCFTA	2026	2026	0	VC!H3677
VCFTA	2027	2027	0	VC!I3677
VN-EAEU	2022	2022	0	EAV!D3674
VN-EAEU	2023	2023	0	EAV!E3674
VN-EAEU	2024	2024	0	EAV!F3674
VN-EAEU	2025	2025	0	EAV!G3674
VN-EAEU	2026	2026	0	EAV!H3674
VN-EAEU	2027	2027	0	EAV!I3674
AHKFTA	2022	2022	0	AKH!D3682
AHKFTA	2023	2023	0	AKH!E3682
AHKFTA	2024	2024	0	AKH!F3682
AHKFTA	2025	2025	0	AKH!G3682
AHKFTA	2026	2026	0	AKH!H3682
AHKFTA	2027	2027	0	AKH!I3682
EVFTA	2022	2022	0	EV-NK!D3653
EVFTA	2023	2023	0	EV-NK!E3653
EVFTA	2024	2024	0	EV-NK!F3653

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3653
EVFTA	2026	2026	0	EV-NK!H3653
EVFTA	2027	2027	0	EV-NK!I3653
UKVFTA	2022	2022	0	UKV!D3655
UKVFTA	2023	2023	0	UKV!E3655
UKVFTA	2024	2024	0	UKV!F3655
UKVFTA	2025	2025	0	UKV!G3655
UKVFTA	2026	2026	0	UKV!H3655
UKVFTA	2027	2027	0	UKV!I3655
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3653
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3653
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3653
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3653
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3653
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3653
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3653
RCEP A	2022	2022	0	RCEPT-A!D3674
RCEP A	2023	2023	0	RCEPT-A!E3674
RCEP A	2024	2024	0	RCEPT-A!F3674
RCEP A	2025	2025	0	RCEPT-A!G3674
RCEP A	2026	2026	0	RCEPT-A!H3674
RCEP A	2027	2027	0	RCEPT-A!I3674
RCEP B	2022	2022	0	B!D3674
RCEP B	2023	2023	0	B!E3674
RCEP B	2024	2024	0	B!F3674
RCEP B	2025	2025	0	B!G3674

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3674
RCEP B	2027	2027	0	B!I3674
RCEP C	2022	2022	0	C!D3674
RCEP C	2023	2023	0	C!E3674
RCEP C	2024	2024	0	C!F3674
RCEP C	2025	2025	0	C!G3674
RCEP C	2026	2026	0	C!H3674
RCEP C	2027	2027	0	C!I3674
RCEP D	2022	2022	0	D!D3674
RCEP D	2023	2023	0	D!E3674
RCEP D	2024	2024	0	D!F3674
RCEP D	2025	2025	0	D!G3674
RCEP D	2026	2026	0	D!H3674
RCEP D	2027	2027	0	D!I3674
RCEP E	2022	2022	0	E!D3677
RCEP E	2023	2023	0	E!E3677
RCEP E	2024	2024	0	E!F3677
RCEP E	2025	2025	0	E!G3677
RCEP E	2026	2026	0	E!H3677
RCEP E	2027	2027	0	E!I3677
RCEP F	2022	2022	0	F!D3674
RCEP F	2023	2023	0	F!E3674
RCEP F	2024	2024	0	F!F3674
RCEP F	2025	2025	0	F!G3674
RCEP F	2026	2026	0	F!H3674
RCEP F	2027	2027	0	F!I3674

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3371
VIFTA	2025	2025	0	VI!G3371
VIFTA	2026	2026	0	VI!H3371
VIFTA	2027	2027	0	VI!I3371

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 2840.19.00. 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 2840.19.00 was checked against BT2026 (cell BT2026!N3689), 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.