Vietnam Tariff Intelligence

HS 2844.50.00 detail

HS code	2844.50.00
Description	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products / - Spent (irradiated) fuel elements (cartridges) of nuclear reactors
Unit	kg
Generated	10/11/2026 16:36:15
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/28445000/

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!K3732
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3732
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3732
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	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

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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E3712
ATIGA	2022	2022	0	AT!E3673
ATIGA	2023	2023	0	AT!F3673
ATIGA	2024	2024	0	AT!G3673
ATIGA	2025	2025	0	AT!H3673
ATIGA	2026	2026	0	AT!I3673
ATIGA	2027	2027	0	AT!J3673
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3711
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3711
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3711

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3711
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3711
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3711
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3715
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3715
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3715
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3715
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3715
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3715
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3715
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3679
AIFTA	30/12/2022	2022	0	AI!F3675
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3675
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3675
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3675
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3675
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3675
VKFTA	2022	2022	0	VK!E3675
VKFTA	2023	2023	0	VK!F3675
VKFTA	2024	2024	0	VK!G3675
VKFTA	2025	2025	0	VK!H3675
VKFTA	2026	2026	0	VK!I3675
VKFTA	2027	2027	0	VK!J3675
VCFTA	2022	2022	0	VC!D3722
VCFTA	2023	2023	0	VC!E3722
VCFTA	2024	2024	0	VC!F3722

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3722
VCFTA	2026	2026	0	VC!H3722
VCFTA	2027	2027	0	VC!I3722
VN-EAEU	2022	2022	*	EAV!D3719
VN-EAEU	2023	2023	*	EAV!E3719
VN-EAEU	2024	2024	*	EAV!F3719
VN-EAEU	2025	2025	*	EAV!G3719
VN-EAEU	2026	2026	*	EAV!H3719
VN-EAEU	2027	2027	*	EAV!I3719
AHKFTA	2022	2022	0	AKH!D3727
AHKFTA	2023	2023	0	AKH!E3727
AHKFTA	2024	2024	0	AKH!F3727
AHKFTA	2025	2025	0	AKH!G3727
AHKFTA	2026	2026	0	AKH!H3727
AHKFTA	2027	2027	0	AKH!I3727
EVFTA	2022	2022	0	EV-NK!D3698
EVFTA	2023	2023	0	EV-NK!E3698
EVFTA	2024	2024	0	EV-NK!F3698
EVFTA	2025	2025	0	EV-NK!G3698
EVFTA	2026	2026	0	EV-NK!H3698
EVFTA	2027	2027	0	EV-NK!I3698
UKVFTA	2022	2022	0	UKV!D3700
UKVFTA	2023	2023	0	UKV!E3700
UKVFTA	2024	2024	0	UKV!F3700
UKVFTA	2025	2025	0	UKV!G3700
UKVFTA	2026	2026	0	UKV!H3700

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3700
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3698
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3698
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3698
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3698
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3698
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3698
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3698
RCEP A	2022	2022	0	RCEPT-A!D3719
RCEP A	2023	2023	0	RCEPT-A!E3719
RCEP A	2024	2024	0	RCEPT-A!F3719
RCEP A	2025	2025	0	RCEPT-A!G3719
RCEP A	2026	2026	0	RCEPT-A!H3719
RCEP A	2027	2027	0	RCEPT-A!I3719
RCEP B	2022	2022	0	B!D3719
RCEP B	2023	2023	0	B!E3719
RCEP B	2024	2024	0	B!F3719
RCEP B	2025	2025	0	B!G3719
RCEP B	2026	2026	0	B!H3719
RCEP B	2027	2027	0	B!I3719
RCEP C	2022	2022	0	C!D3719
RCEP C	2023	2023	0	C!E3719
RCEP C	2024	2024	0	C!F3719
RCEP C	2025	2025	0	C!G3719
RCEP C	2026	2026	0	C!H3719
RCEP C	2027	2027	0	C!I3719

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3719
RCEP D	2023	2023	0	D!E3719
RCEP D	2024	2024	0	D!F3719
RCEP D	2025	2025	0	D!G3719
RCEP D	2026	2026	0	D!H3719
RCEP D	2027	2027	0	D!I3719
RCEP E	2022	2022	0	E!D3722
RCEP E	2023	2023	0	E!E3722
RCEP E	2024	2024	0	E!F3722
RCEP E	2025	2025	0	E!G3722
RCEP E	2026	2026	0	E!H3722
RCEP E	2027	2027	0	E!I3722
RCEP F	2022	2022	0	F!D3719
RCEP F	2023	2023	0	F!E3719
RCEP F	2024	2024	0	F!F3719
RCEP F	2025	2025	0	F!G3719
RCEP F	2026	2026	0	F!H3719
RCEP F	2027	2027	0	F!I3719
VIFTA	2024	2024	0	VI!F3412
VIFTA	2025	2025	0	VI!G3412
VIFTA	2026	2026	0	VI!H3412
VIFTA	2027	2027	0	VI!I3412

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 chất phóng xạ sử dụng trong ngành y tế (09/2024/TT-BYT-DM6)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity 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 "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 2844.50.00. 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 2844.50.00 was checked against BT2026 (cell BT2026!N3732), 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 chất phóng xạ sử dụng trong ngành y tế (09/2024/TT-BYT-DM6)

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.