Vietnam Tariff Intelligence

HS 2904.20.10 detail

HS code	2904.20.10
Description	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated / - Derivatives containing only nitro or only nitroso groups: / - - Trinitrotoluene
Unit	kg/lít
Generated	12/11/2026 11:42:15
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/29042010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3900
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N3900
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3900
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	2.1	2.1%	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!E3845

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3806
ATIGA	2023	2023	0	AT!F3806
ATIGA	2024	2024	0	AT!G3806
ATIGA	2025	2025	0	AT!H3806
ATIGA	2026	2026	0	AT!I3806
ATIGA	2027	2027	0	AT!J3806
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3844
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3844
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3844
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3844
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3844
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3844
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3848
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3848
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3848
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3848
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3848
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3848
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3848
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3812
AIFTA	30/12/2022	2022	0	AI!F3808
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3808
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3808
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3808
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3808
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3808

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3808
VKFTA	2023	2023	0	VK!F3808
VKFTA	2024	2024	0	VK!G3808
VKFTA	2025	2025	0	VK!H3808
VKFTA	2026	2026	0	VK!I3808
VKFTA	2027	2027	0	VK!J3808
VCFTA	2022	2022	0	VC!D3855
VCFTA	2023	2023	0	VC!E3855
VCFTA	2024	2024	0	VC!F3855
VCFTA	2025	2025	0	VC!G3855
VCFTA	2026	2026	0	VC!H3855
VCFTA	2027	2027	0	VC!I3855
VN-EAEU	2022	2022	0	EAV!D3852
VN-EAEU	2023	2023	0	EAV!E3852
VN-EAEU	2024	2024	0	EAV!F3852
VN-EAEU	2025	2025	0	EAV!G3852
VN-EAEU	2026	2026	0	EAV!H3852
VN-EAEU	2027	2027	0	EAV!I3852
AHKFTA	2022	2022	0	AKH!D3860
AHKFTA	2023	2023	0	AKH!E3860
AHKFTA	2024	2024	0	AKH!F3860
AHKFTA	2025	2025	0	AKH!G3860
AHKFTA	2026	2026	0	AKH!H3860
AHKFTA	2027	2027	0	AKH!I3860
EVFTA	2022	2022	0	EV-NK!D3831
EVFTA	2023	2023	0	EV-NK!E3831

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3831
EVFTA	2025	2025	0	EV-NK!G3831
EVFTA	2026	2026	0	EV-NK!H3831
EVFTA	2027	2027	0	EV-NK!I3831
UKVFTA	2022	2022	0	UKV!D3833
UKVFTA	2023	2023	0	UKV!E3833
UKVFTA	2024	2024	0	UKV!F3833
UKVFTA	2025	2025	0	UKV!G3833
UKVFTA	2026	2026	0	UKV!H3833
UKVFTA	2027	2027	0	UKV!I3833
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3831
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3831
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3831
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3831
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3831
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3831
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3831
RCEP A	2022	2022	0	RCEPT-A!D3852
RCEP A	2023	2023	0	RCEPT-A!E3852
RCEP A	2024	2024	0	RCEPT-A!F3852
RCEP A	2025	2025	0	RCEPT-A!G3852
RCEP A	2026	2026	0	RCEPT-A!H3852
RCEP A	2027	2027	0	RCEPT-A!I3852
RCEP B	2022	2022	0	B!D3852
RCEP B	2023	2023	0	B!E3852
RCEP B	2024	2024	0	B!F3852

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3852
RCEP B	2026	2026	0	B!H3852
RCEP B	2027	2027	0	B!I3852
RCEP C	2022	2022	0	C!D3852
RCEP C	2023	2023	0	C!E3852
RCEP C	2024	2024	0	C!F3852
RCEP C	2025	2025	0	C!G3852
RCEP C	2026	2026	0	C!H3852
RCEP C	2027	2027	0	C!I3852
RCEP D	2022	2022	0	D!D3852
RCEP D	2023	2023	0	D!E3852
RCEP D	2024	2024	0	D!F3852
RCEP D	2025	2025	0	D!G3852
RCEP D	2026	2026	0	D!H3852
RCEP D	2027	2027	0	D!I3852
RCEP E	2022	2022	0	E!D3855
RCEP E	2023	2023	0	E!E3855
RCEP E	2024	2024	0	E!F3855
RCEP E	2025	2025	0	E!G3855
RCEP E	2026	2026	0	E!H3855
RCEP E	2027	2027	0	E!I3855
RCEP F	2022	2022	0	F!D3852
RCEP F	2023	2023	0	F!E3852
RCEP F	2024	2024	0	F!F3852
RCEP F	2025	2025	0	F!G3852
RCEP F	2026	2026	0	F!H3852

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3852
VIFTA	2024	2024	2.7	VI!F3535
VIFTA	2025	2025	2.4	VI!G3535
VIFTA	2026	2026	2.1	VI!H3535
VIFTA	2027	2027	1.8	VI!I3535

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2904.20 has 2 lines; 2904.20.10 is distinguished from its siblings by: Trinitrotoluene.	2904.20.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 2904.20.10. 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 3% for 2904.20.10 was checked against BT2026 (cell BT2026!N3900), 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.