Vietnam Tariff Intelligence

HS 2904.31.00 detail

HS code	2904.31.00
Description	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated / - Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride: / - - Perfluorooctane sulphonic acid
Unit	kg/lít
Generated	07/11/2026 16:16:29
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/29043100/

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!K3903
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N3903
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3903
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(-KH)	0% (except KH)	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	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!E3848
ATIGA	2022	2022	0	AT!E3809
ATIGA	2023	2023	0	AT!F3809
ATIGA	2024	2024	0	AT!G3809
ATIGA	2025	2025	0	AT!H3809
ATIGA	2026	2026	0	AT!I3809
ATIGA	2027	2027	0	AT!J3809
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3847
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3847
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3847

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3847
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3847
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3847
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3851
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3851
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3851
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3851
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3851
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3851
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3851
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3815
AIFTA	30/12/2022	2022	0	AI!F3811
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3811
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3811
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3811
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3811
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3811
VKFTA	2022	2022	0	VK!E3811
VKFTA	2023	2023	0	VK!F3811
VKFTA	2024	2024	0	VK!G3811
VKFTA	2025	2025	0	VK!H3811
VKFTA	2026	2026	0	VK!I3811
VKFTA	2027	2027	0	VK!J3811
VCFTA	2022	2022	0	VC!D3858
VCFTA	2023	2023	0	VC!E3858
VCFTA	2024	2024	0	VC!F3858

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3858
VCFTA	2026	2026	0	VC!H3858
VCFTA	2027	2027	0	VC!I3858
VN-EAEU	2022	2022	0	EAV!D3855
VN-EAEU	2023	2023	0	EAV!E3855
VN-EAEU	2024	2024	0	EAV!F3855
VN-EAEU	2025	2025	0	EAV!G3855
VN-EAEU	2026	2026	0	EAV!H3855
VN-EAEU	2027	2027	0	EAV!I3855
AHKFTA	2022	2022	0	AKH!D3863
AHKFTA	2023	2023	0	AKH!E3863
AHKFTA	2024	2024	0	AKH!F3863
AHKFTA	2025	2025	0	AKH!G3863
AHKFTA	2026	2026	0	AKH!H3863
AHKFTA	2027	2027	0	AKH!I3863
EVFTA	2022	2022	0	EV-NK!D3834
EVFTA	2023	2023	0	EV-NK!E3834
EVFTA	2024	2024	0	EV-NK!F3834
EVFTA	2025	2025	0	EV-NK!G3834
EVFTA	2026	2026	0	EV-NK!H3834
EVFTA	2027	2027	0	EV-NK!I3834
UKVFTA	2022	2022	0	UKV!D3836
UKVFTA	2023	2023	0	UKV!E3836
UKVFTA	2024	2024	0	UKV!F3836
UKVFTA	2025	2025	0	UKV!G3836
UKVFTA	2026	2026	0	UKV!H3836

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3836
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3834
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3834
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3834
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3834
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3834
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3834
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3834
RCEP A	2022	2022	0	RCEPT-A!D3855
RCEP A	2023	2023	0	RCEPT-A!E3855
RCEP A	2024	2024	0	RCEPT-A!F3855
RCEP A	2025	2025	0	RCEPT-A!G3855
RCEP A	2026	2026	0	RCEPT-A!H3855
RCEP A	2027	2027	0	RCEPT-A!I3855
RCEP B	2022	2022	0	B!D3855
RCEP B	2023	2023	0	B!E3855
RCEP B	2024	2024	0	B!F3855
RCEP B	2025	2025	0	B!G3855
RCEP B	2026	2026	0	B!H3855
RCEP B	2027	2027	0	B!I3855
RCEP C	2022	2022	0	C!D3855
RCEP C	2023	2023	0	C!E3855
RCEP C	2024	2024	0	C!F3855
RCEP C	2025	2025	0	C!G3855
RCEP C	2026	2026	0	C!H3855
RCEP C	2027	2027	0	C!I3855

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3855
RCEP D	2023	2023	0	D!E3855
RCEP D	2024	2024	0	D!F3855
RCEP D	2025	2025	0	D!G3855
RCEP D	2026	2026	0	D!H3855
RCEP D	2027	2027	0	D!I3855
RCEP E	2022	2022	0	E!D3858
RCEP E	2023	2023	0	E!E3858
RCEP E	2024	2024	0	E!F3858
RCEP E	2025	2025	0	E!G3858
RCEP E	2026	2026	0	E!H3858
RCEP E	2027	2027	0	E!I3858
RCEP F	2022	2022	0	F!D3855
RCEP F	2023	2023	0	F!E3855
RCEP F	2024	2024	0	F!F3855
RCEP F	2025	2025	0	F!G3855
RCEP F	2026	2026	0	F!H3855
RCEP F	2027	2027	0	F!I3855
VIFTA	2024	2024	2.7	VI!F3538
VIFTA	2025	2025	2.4	VI!G3538
VIFTA	2026	2026	2.1	VI!H3538
VIFTA	2027	2027	1.8	VI!I3538

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 2904.31.00. 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 3% for 2904.31.00 was checked against BT2026 (cell BT2026!N3903), 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.