Vietnam Tariff Intelligence

HS 2904.32.00 detail

HS code	2904.32.00
Description	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated / - Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride: / - - Ammonium perfluorooctane sulphonate
Unit	kg/lít
Generated	09/11/2026 06:56:02
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/29043200/

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!K3904
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N3904
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3904
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!E3849
ATIGA	2022	2022	0	AT!E3810
ATIGA	2023	2023	0	AT!F3810
ATIGA	2024	2024	0	AT!G3810
ATIGA	2025	2025	0	AT!H3810
ATIGA	2026	2026	0	AT!I3810
ATIGA	2027	2027	0	AT!J3810
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3848
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3848
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3848

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3848
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3848
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3848
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3852
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3852
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3852
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3852
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3852
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3852
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3852
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3816
AIFTA	30/12/2022	2022	0	AI!F3812
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3812
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3812
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3812
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3812
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3812
VKFTA	2022	2022	0	VK!E3812
VKFTA	2023	2023	0	VK!F3812
VKFTA	2024	2024	0	VK!G3812
VKFTA	2025	2025	0	VK!H3812
VKFTA	2026	2026	0	VK!I3812
VKFTA	2027	2027	0	VK!J3812
VCFTA	2022	2022	0	VC!D3859
VCFTA	2023	2023	0	VC!E3859
VCFTA	2024	2024	0	VC!F3859

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3859
VCFTA	2026	2026	0	VC!H3859
VCFTA	2027	2027	0	VC!I3859
VN-EAEU	2022	2022	0	EAV!D3856
VN-EAEU	2023	2023	0	EAV!E3856
VN-EAEU	2024	2024	0	EAV!F3856
VN-EAEU	2025	2025	0	EAV!G3856
VN-EAEU	2026	2026	0	EAV!H3856
VN-EAEU	2027	2027	0	EAV!I3856
AHKFTA	2022	2022	0	AKH!D3864
AHKFTA	2023	2023	0	AKH!E3864
AHKFTA	2024	2024	0	AKH!F3864
AHKFTA	2025	2025	0	AKH!G3864
AHKFTA	2026	2026	0	AKH!H3864
AHKFTA	2027	2027	0	AKH!I3864
EVFTA	2022	2022	0	EV-NK!D3835
EVFTA	2023	2023	0	EV-NK!E3835
EVFTA	2024	2024	0	EV-NK!F3835
EVFTA	2025	2025	0	EV-NK!G3835
EVFTA	2026	2026	0	EV-NK!H3835
EVFTA	2027	2027	0	EV-NK!I3835
UKVFTA	2022	2022	0	UKV!D3837
UKVFTA	2023	2023	0	UKV!E3837
UKVFTA	2024	2024	0	UKV!F3837
UKVFTA	2025	2025	0	UKV!G3837
UKVFTA	2026	2026	0	UKV!H3837

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3837
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3835
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3835
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3835
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3835
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3835
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3835
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3835
RCEP A	2022	2022	0	RCEPT-A!D3856
RCEP A	2023	2023	0	RCEPT-A!E3856
RCEP A	2024	2024	0	RCEPT-A!F3856
RCEP A	2025	2025	0	RCEPT-A!G3856
RCEP A	2026	2026	0	RCEPT-A!H3856
RCEP A	2027	2027	0	RCEPT-A!I3856
RCEP B	2022	2022	0	B!D3856
RCEP B	2023	2023	0	B!E3856
RCEP B	2024	2024	0	B!F3856
RCEP B	2025	2025	0	B!G3856
RCEP B	2026	2026	0	B!H3856
RCEP B	2027	2027	0	B!I3856
RCEP C	2022	2022	0	C!D3856
RCEP C	2023	2023	0	C!E3856
RCEP C	2024	2024	0	C!F3856
RCEP C	2025	2025	0	C!G3856
RCEP C	2026	2026	0	C!H3856
RCEP C	2027	2027	0	C!I3856

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3856
RCEP D	2023	2023	0	D!E3856
RCEP D	2024	2024	0	D!F3856
RCEP D	2025	2025	0	D!G3856
RCEP D	2026	2026	0	D!H3856
RCEP D	2027	2027	0	D!I3856
RCEP E	2022	2022	0	E!D3859
RCEP E	2023	2023	0	E!E3859
RCEP E	2024	2024	0	E!F3859
RCEP E	2025	2025	0	E!G3859
RCEP E	2026	2026	0	E!H3859
RCEP E	2027	2027	0	E!I3859
RCEP F	2022	2022	0	F!D3856
RCEP F	2023	2023	0	F!E3856
RCEP F	2024	2024	0	F!F3856
RCEP F	2025	2025	0	F!G3856
RCEP F	2026	2026	0	F!H3856
RCEP F	2027	2027	0	F!I3856
VIFTA	2024	2024	2.7	VI!F3539
VIFTA	2025	2025	2.4	VI!G3539
VIFTA	2026	2026	2.1	VI!H3539
VIFTA	2027	2027	1.8	VI!I3539

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 2904.32.00. 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 2904.32.00 was checked against BT2026 (cell BT2026!N3904), 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.