Vietnam Tariff Intelligence

HS 2932.94.00 detail

HS code	2932.94.00
Description	Heterocyclic compounds with oxygen hetero-atom(s) only / - Other: / - - Safrole
Unit	kg/lít
Generated	02/11/2026 21:11:14
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/29329400/

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!K4337
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4337
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4337
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!E4292
ATIGA	2022	2022	0	AT!E4253

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F4253
ATIGA	2024	2024	0	AT!G4253
ATIGA	2025	2025	0	AT!H4253
ATIGA	2026	2026	0	AT!I4253
ATIGA	2027	2027	0	AT!J4253
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4291
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4291
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4291
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4291
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4291
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4291
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4295
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4295
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4295
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4295
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4295
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4295
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4295
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4259
AIFTA	30/12/2022	2022	0	AI!F4255
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4255
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4255
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4255
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4255
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4255
VKFTA	2022	2022	0	VK!E4255

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F4255
VKFTA	2024	2024	0	VK!G4255
VKFTA	2025	2025	0	VK!H4255
VKFTA	2026	2026	0	VK!I4255
VKFTA	2027	2027	0	VK!J4255
VCFTA	2022	2022	0	VC!D4302
VCFTA	2023	2023	0	VC!E4302
VCFTA	2024	2024	0	VC!F4302
VCFTA	2025	2025	0	VC!G4302
VCFTA	2026	2026	0	VC!H4302
VCFTA	2027	2027	0	VC!I4302
VN-EAEU	2022	2022	0	EAV!D4299
VN-EAEU	2023	2023	0	EAV!E4299
VN-EAEU	2024	2024	0	EAV!F4299
VN-EAEU	2025	2025	0	EAV!G4299
VN-EAEU	2026	2026	0	EAV!H4299
VN-EAEU	2027	2027	0	EAV!I4299
AHKFTA	2022	2022	0	AKH!D4307
AHKFTA	2023	2023	0	AKH!E4307
AHKFTA	2024	2024	0	AKH!F4307
AHKFTA	2025	2025	0	AKH!G4307
AHKFTA	2026	2026	0	AKH!H4307
AHKFTA	2027	2027	0	AKH!I4307
EVFTA	2022	2022	0	EV-NK!D4278
EVFTA	2023	2023	0	EV-NK!E4278
EVFTA	2024	2024	0	EV-NK!F4278

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G4278
EVFTA	2026	2026	0	EV-NK!H4278
EVFTA	2027	2027	0	EV-NK!I4278
UKVFTA	2022	2022	0	UKV!D4280
UKVFTA	2023	2023	0	UKV!E4280
UKVFTA	2024	2024	0	UKV!F4280
UKVFTA	2025	2025	0	UKV!G4280
UKVFTA	2026	2026	0	UKV!H4280
UKVFTA	2027	2027	0	UKV!I4280
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4278
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4278
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4278
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4278
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4278
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4278
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4278
RCEP A	2022	2022	0	RCEPT-A!D4299
RCEP A	2023	2023	0	RCEPT-A!E4299
RCEP A	2024	2024	0	RCEPT-A!F4299
RCEP A	2025	2025	0	RCEPT-A!G4299
RCEP A	2026	2026	0	RCEPT-A!H4299
RCEP A	2027	2027	0	RCEPT-A!I4299
RCEP B	2022	2022	0	B!D4299
RCEP B	2023	2023	0	B!E4299
RCEP B	2024	2024	0	B!F4299
RCEP B	2025	2025	0	B!G4299

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H4299
RCEP B	2027	2027	0	B!I4299
RCEP C	2022	2022	0	C!D4299
RCEP C	2023	2023	0	C!E4299
RCEP C	2024	2024	0	C!F4299
RCEP C	2025	2025	0	C!G4299
RCEP C	2026	2026	0	C!H4299
RCEP C	2027	2027	0	C!I4299
RCEP D	2022	2022	0	D!D4299
RCEP D	2023	2023	0	D!E4299
RCEP D	2024	2024	0	D!F4299
RCEP D	2025	2025	0	D!G4299
RCEP D	2026	2026	0	D!H4299
RCEP D	2027	2027	0	D!I4299
RCEP E	2022	2022	0	E!D4302
RCEP E	2023	2023	0	E!E4302
RCEP E	2024	2024	0	E!F4302
RCEP E	2025	2025	0	E!G4302
RCEP E	2026	2026	0	E!H4302
RCEP E	2027	2027	0	E!I4302
RCEP F	2022	2022	0	F!D4299
RCEP F	2023	2023	0	F!E4299
RCEP F	2024	2024	0	F!F4299
RCEP F	2025	2025	0	F!G4299
RCEP F	2026	2026	0	F!H4299
RCEP F	2027	2027	0	F!I4299

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3954
VIFTA	2025	2025	0	VI!G3954
VIFTA	2026	2026	0	VI!H3954
VIFTA	2027	2027	0	VI!I3954

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 2932.94.00. 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 2932.94.00 was checked against BT2026 (cell BT2026!N4337), 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.