Vietnam Tariff Intelligence

HS 3105.90.00 detail

HS code	3105.90.00
Description	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg / - Other
Unit	kg
Generated	31/10/2026 11:01:55
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/31059000/

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!K4770
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4770
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4770
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ4770
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	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!E4663

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4624
ATIGA	2023	2023	0	AT!F4624
ATIGA	2024	2024	0	AT!G4624
ATIGA	2025	2025	0	AT!H4624
ATIGA	2026	2026	0	AT!I4624
ATIGA	2027	2027	0	AT!J4624
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4662
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4662
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4662
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4662
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4662
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4662
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4666
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4666
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4666
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4666
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4666
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4666
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4666
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4630
AIFTA	30/12/2022	2022	0	AI!F4626
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4626
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4626
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4626
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4626
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4626

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4626
VKFTA	2023	2023	0	VK!F4626
VKFTA	2024	2024	0	VK!G4626
VKFTA	2025	2025	0	VK!H4626
VKFTA	2026	2026	0	VK!I4626
VKFTA	2027	2027	0	VK!J4626
VCFTA	2022	2022	0	VC!D4673
VCFTA	2023	2023	0	VC!E4673
VCFTA	2024	2024	0	VC!F4673
VCFTA	2025	2025	0	VC!G4673
VCFTA	2026	2026	0	VC!H4673
VCFTA	2027	2027	0	VC!I4673
VN-EAEU	2022	2022	0	EAV!D4670
VN-EAEU	2023	2023	0	EAV!E4670
VN-EAEU	2024	2024	0	EAV!F4670
VN-EAEU	2025	2025	0	EAV!G4670
VN-EAEU	2026	2026	0	EAV!H4670
VN-EAEU	2027	2027	0	EAV!I4670
AHKFTA	2022	2022	0	AKH!D4678
AHKFTA	2023	2023	0	AKH!E4678
AHKFTA	2024	2024	0	AKH!F4678
AHKFTA	2025	2025	0	AKH!G4678
AHKFTA	2026	2026	0	AKH!H4678
AHKFTA	2027	2027	0	AKH!I4678
EVFTA	2022	2022	0	EV-NK!D4649
EVFTA	2023	2023	0	EV-NK!E4649

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4649
EVFTA	2025	2025	0	EV-NK!G4649
EVFTA	2026	2026	0	EV-NK!H4649
EVFTA	2027	2027	0	EV-NK!I4649
UKVFTA	2022	2022	0	UKV!D4651
UKVFTA	2023	2023	0	UKV!E4651
UKVFTA	2024	2024	0	UKV!F4651
UKVFTA	2025	2025	0	UKV!G4651
UKVFTA	2026	2026	0	UKV!H4651
UKVFTA	2027	2027	0	UKV!I4651
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4649
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4649
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4649
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4649
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4649
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4649
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4649
RCEP A	2022	2022	0	RCEPT-A!D4670
RCEP A	2023	2023	0	RCEPT-A!E4670
RCEP A	2024	2024	0	RCEPT-A!F4670
RCEP A	2025	2025	0	RCEPT-A!G4670
RCEP A	2026	2026	0	RCEPT-A!H4670
RCEP A	2027	2027	0	RCEPT-A!I4670
RCEP B	2022	2022	0	B!D4670
RCEP B	2023	2023	0	B!E4670
RCEP B	2024	2024	0	B!F4670

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4670
RCEP B	2026	2026	0	B!H4670
RCEP B	2027	2027	0	B!I4670
RCEP C	2022	2022	0	C!D4670
RCEP C	2023	2023	0	C!E4670
RCEP C	2024	2024	0	C!F4670
RCEP C	2025	2025	0	C!G4670
RCEP C	2026	2026	0	C!H4670
RCEP C	2027	2027	0	C!I4670
RCEP D	2022	2022	0	D!D4670
RCEP D	2023	2023	0	D!E4670
RCEP D	2024	2024	0	D!F4670
RCEP D	2025	2025	0	D!G4670
RCEP D	2026	2026	0	D!H4670
RCEP D	2027	2027	0	D!I4670
RCEP E	2022	2022	0	E!D4673
RCEP E	2023	2023	0	E!E4673
RCEP E	2024	2024	0	E!F4673
RCEP E	2025	2025	0	E!G4673
RCEP E	2026	2026	0	E!H4673
RCEP E	2027	2027	0	E!I4673
RCEP F	2022	2022	0	F!D4670
RCEP F	2023	2023	0	F!E4670
RCEP F	2024	2024	0	F!F4670
RCEP F	2025	2025	0	F!G4670
RCEP F	2026	2026	0	F!H4670

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4670
VIFTA	2024	2024	0	VI!F4306
VIFTA	2025	2025	0	VI!G4306
VIFTA	2026	2026	0	VI!H4306
VIFTA	2027	2027	0	VI!I4306

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-002	ORANGE	Measure applies to many origins	Safeguard: Phân bón – "Nhiều nước" (715/QĐ-BCT). May apply to the selected origin unless excluded.	TR-12 · Áp thuế tự vệ đối với Phân bón (Nhiều nước)	715/QĐ-BCT	Check excluded countries and validity period in decision 715/QĐ-BCT.	Basis: HT + BT2026 item policy column (source); detailed scope 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 "5/8/10".		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
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 3105.90.00 was checked against BT2026 (cell BT2026!N4770), 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
Áp thuế tự vệ đối với Phân bón (Nhiều nước) (715/QĐ-BCT-2020)

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.