Vietnam Tariff Intelligence

HS 2807.00.90 detail

HS code	2807.00.90
Description	Sulphuric acid; oleum / - Other
Unit	kg/lít
Generated	02/11/2026 09:21:23
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/28070090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3467
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N3467
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3467
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(-MM)	0% (except MM)	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	5.7	5.7%	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!E3419
ATIGA	2022	2022	0	AT!E3380
ATIGA	2023	2023	0	AT!F3380
ATIGA	2024	2024	0	AT!G3380
ATIGA	2025	2025	0	AT!H3380
ATIGA	2026	2026	0	AT!I3380
ATIGA	2027	2027	0	AT!J3380
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3418
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3418
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3418

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3418
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3418
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3418
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3422
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3422
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3422
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3422
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3422
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3422
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3422
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3386
AIFTA	30/12/2022	2022	0	AI!F3382
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3382
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3382
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3382
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3382
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3382
VKFTA	2022	2022	0	VK!E3382
VKFTA	2023	2023	0	VK!F3382
VKFTA	2024	2024	0	VK!G3382
VKFTA	2025	2025	0	VK!H3382
VKFTA	2026	2026	0	VK!I3382
VKFTA	2027	2027	0	VK!J3382
VCFTA	2022	2022	0	VC!D3429
VCFTA	2023	2023	0	VC!E3429
VCFTA	2024	2024	0	VC!F3429

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3429
VCFTA	2026	2026	0	VC!H3429
VCFTA	2027	2027	0	VC!I3429
VN-EAEU	2022	2022	0	EAV!D3426
VN-EAEU	2023	2023	0	EAV!E3426
VN-EAEU	2024	2024	0	EAV!F3426
VN-EAEU	2025	2025	0	EAV!G3426
VN-EAEU	2026	2026	0	EAV!H3426
VN-EAEU	2027	2027	0	EAV!I3426
AHKFTA	2022	2022	0	AKH!D3434
AHKFTA	2023	2023	0	AKH!E3434
AHKFTA	2024	2024	0	AKH!F3434
AHKFTA	2025	2025	0	AKH!G3434
AHKFTA	2026	2026	0	AKH!H3434
AHKFTA	2027	2027	0	AKH!I3434
EVFTA	2022	2022	5	EV-NK!D3405
EVFTA	2023	2023	3,3	EV-NK!E3405
EVFTA	2024	2024	1,6	EV-NK!F3405
EVFTA	2025	2025	0	EV-NK!G3405
EVFTA	2026	2026	0	EV-NK!H3405
EVFTA	2027	2027	0	EV-NK!I3405
UKVFTA	2022	2022	5	UKV!D3407
UKVFTA	2023	2023	3,3	UKV!E3407
UKVFTA	2024	2024	1,6	UKV!F3407
UKVFTA	2025	2025	0	UKV!G3407
UKVFTA	2026	2026	0	UKV!H3407

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3407
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3405
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3405
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3405
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3405
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3405
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3405
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3405
RCEP A	2022	2022	0	RCEPT-A!D3426
RCEP A	2023	2023	0	RCEPT-A!E3426
RCEP A	2024	2024	0	RCEPT-A!F3426
RCEP A	2025	2025	0	RCEPT-A!G3426
RCEP A	2026	2026	0	RCEPT-A!H3426
RCEP A	2027	2027	0	RCEPT-A!I3426
RCEP B	2022	2022	0	B!D3426
RCEP B	2023	2023	0	B!E3426
RCEP B	2024	2024	0	B!F3426
RCEP B	2025	2025	0	B!G3426
RCEP B	2026	2026	0	B!H3426
RCEP B	2027	2027	0	B!I3426
RCEP C	2022	2022	0	C!D3426
RCEP C	2023	2023	0	C!E3426
RCEP C	2024	2024	0	C!F3426
RCEP C	2025	2025	0	C!G3426
RCEP C	2026	2026	0	C!H3426
RCEP C	2027	2027	0	C!I3426

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3426
RCEP D	2023	2023	0	D!E3426
RCEP D	2024	2024	0	D!F3426
RCEP D	2025	2025	0	D!G3426
RCEP D	2026	2026	0	D!H3426
RCEP D	2027	2027	0	D!I3426
RCEP E	2022	2022	0	E!D3429
RCEP E	2023	2023	0	E!E3429
RCEP E	2024	2024	0	E!F3429
RCEP E	2025	2025	0	E!G3429
RCEP E	2026	2026	0	E!H3429
RCEP E	2027	2027	0	E!I3429
RCEP F	2022	2022	0	F!D3426
RCEP F	2023	2023	0	F!E3426
RCEP F	2024	2024	0	F!F3426
RCEP F	2025	2025	0	F!G3426
RCEP F	2026	2026	0	F!H3426
RCEP F	2027	2027	0	F!I3426
VIFTA	2024	2024	8.6	VI!F3155
VIFTA	2025	2025	7.1	VI!G3155
VIFTA	2026	2026	5.7	VI!H3155
VIFTA	2027	2027	4.3	VI!I3155

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 2807.00 has 2 lines; 2807.00.90 is distinguished from its siblings by: Other.	2807.00.10 Sulphuric acid containing by weight more than 80% of H2SO4	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2807.00.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2807.00.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 2807.00.90. 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 10% for 2807.00.90 was checked against BT2026 (cell BT2026!N3467), 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.