

## HS 2810.00.10 detail

|                     |                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------|
| HS code             | 2810.00.10                                                                                                      |
| Description         | Oxides of boron; boric acids / - Oxides of boron                                                                |
| Unit                | kg/lít                                                                                                          |
| Generated           | 30/10/2026 18:51:48                                                                                             |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/28100010/">https://mail.vietnamtariff.com/hs-code/28100010/</a> |

### 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!K3481 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N3481 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3481 |
| 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!E3436 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E3397 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2023                                   | 2023 | 0            | AT!F3397   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G3397   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H3397   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I3397   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J3397   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E3435   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F3435   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G3435   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H3435   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I3435   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J3435   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E3439   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F3439   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G3439   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H3439   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I3439   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J3439   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F3439   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H3403 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F3399   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G3399   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H3399   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I3399   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J3399   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K3399   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E3399   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2023   | 2023 | 0            | VK!F3399    |
| VKFTA   | 2024   | 2024 | 0            | VK!G3399    |
| VKFTA   | 2025   | 2025 | 0            | VK!H3399    |
| VKFTA   | 2026   | 2026 | 0            | VK!I3399    |
| VKFTA   | 2027   | 2027 | 0            | VK!J3399    |
| VCFTA   | 2022   | 2022 | 0            | VC!D3446    |
| VCFTA   | 2023   | 2023 | 0            | VC!E3446    |
| VCFTA   | 2024   | 2024 | 0            | VC!F3446    |
| VCFTA   | 2025   | 2025 | 0            | VC!G3446    |
| VCFTA   | 2026   | 2026 | 0            | VC!H3446    |
| VCFTA   | 2027   | 2027 | 0            | VC!I3446    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D3443   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E3443   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F3443   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G3443   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H3443   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I3443   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D3451   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E3451   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F3451   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G3451   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H3451   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I3451   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D3422 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E3422 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F3422 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G3422   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H3422   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I3422   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D3424     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E3424     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F3424     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G3424     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H3424     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I3424     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D3422   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E3422   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F3422   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G3422   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H3422   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I3422   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J3422   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D3443 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E3443 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F3443 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G3443 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H3443 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I3443 |
| RCEP B | 2022   | 2022           | 0            | B!D3443       |
| RCEP B | 2023   | 2023           | 0            | B!E3443       |
| RCEP B | 2024   | 2024           | 0            | B!F3443       |
| RCEP B | 2025   | 2025           | 0            | B!G3443       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2026   | 2026 | 0            | B!H3443 |
| RCEP B | 2027   | 2027 | 0            | B!I3443 |
| RCEP C | 2022   | 2022 | 0            | C!D3443 |
| RCEP C | 2023   | 2023 | 0            | C!E3443 |
| RCEP C | 2024   | 2024 | 0            | C!F3443 |
| RCEP C | 2025   | 2025 | 0            | C!G3443 |
| RCEP C | 2026   | 2026 | 0            | C!H3443 |
| RCEP C | 2027   | 2027 | 0            | C!I3443 |
| RCEP D | 2022   | 2022 | 0            | D!D3443 |
| RCEP D | 2023   | 2023 | 0            | D!E3443 |
| RCEP D | 2024   | 2024 | 0            | D!F3443 |
| RCEP D | 2025   | 2025 | 0            | D!G3443 |
| RCEP D | 2026   | 2026 | 0            | D!H3443 |
| RCEP D | 2027   | 2027 | 0            | D!I3443 |
| RCEP E | 2022   | 2022 | 0            | E!D3446 |
| RCEP E | 2023   | 2023 | 0            | E!E3446 |
| RCEP E | 2024   | 2024 | 0            | E!F3446 |
| RCEP E | 2025   | 2025 | 0            | E!G3446 |
| RCEP E | 2026   | 2026 | 0            | E!H3446 |
| RCEP E | 2027   | 2027 | 0            | E!I3446 |
| RCEP F | 2022   | 2022 | 0            | F!D3443 |
| RCEP F | 2023   | 2023 | 0            | F!E3443 |
| RCEP F | 2024   | 2024 | 0            | F!F3443 |
| RCEP F | 2025   | 2025 | 0            | F!G3443 |
| RCEP F | 2026   | 2026 | 0            | F!H3443 |
| RCEP F | 2027   | 2027 | 0            | F!I3443 |

| FTA   | Period | Year | Source value | Source   |
|-------|--------|------|--------------|----------|
| VIFTA | 2024   | 2024 | 0            | VI!F3169 |
| VIFTA | 2025   | 2025 | 0            | VI!G3169 |
| VIFTA | 2026   | 2026 | 0            | VI!H3169 |
| VIFTA | 2027   | 2027 | 0            | VI!I3169 |

## 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 2810.00 has 2 lines; 2810.00.10 is distinguished from its siblings by: Oxides of boron.                                      | 2810.00.20 Boric acids | 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                | 2810.00.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 2810.00.10        | 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 2810.00.10. 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 2810.00.10 was checked against BT2026 (cell BT2026!N3481), 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.