Vietnam Tariff Intelligence

HS 2815.12.00 detail

HS code	2815.12.00
Description	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium / - Sodium hydroxide (caustic soda): / - - In aqueous solution (soda lye or liquid soda)
Unit	kg
Generated	11/11/2026 22:40:21
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/28151200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3524
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N3524
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3524
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E3480
ATIGA	2022	2022	0	AT!E3441
ATIGA	2023	2023	0	AT!F3441
ATIGA	2024	2024	0	AT!G3441
ATIGA	2025	2025	0	AT!H3441
ATIGA	2026	2026	0	AT!I3441
ATIGA	2027	2027	0	AT!J3441
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E3479
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3479
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3479

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3479
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3479
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3479
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E3483
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F3483
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3483
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3483
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3483
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3483
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F3483
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3447
AIFTA	30/12/2022	2022	*	AI!F3443
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3443
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3443
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3443
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3443
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3443
VKFTA	2022	2022	5	VK!E3443
VKFTA	2023	2023	5	VK!F3443
VKFTA	2024	2024	5	VK!G3443
VKFTA	2025	2025	5	VK!H3443
VKFTA	2026	2026	5	VK!I3443
VKFTA	2027	2027	5	VK!J3443
VCFTA	2022	2022	4	VC!D3490
VCFTA	2023	2023	2	VC!E3490
VCFTA	2024	2024	0	VC!F3490

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3490
VCFTA	2026	2026	0	VC!H3490
VCFTA	2027	2027	0	VC!I3490
VN-EAEU	2022	2022	5,5	EAV!D3487
VN-EAEU	2023	2023	3,6	EAV!E3487
VN-EAEU	2024	2024	1,8	EAV!F3487
VN-EAEU	2025	2025	0	EAV!G3487
VN-EAEU	2026	2026	0	EAV!H3487
VN-EAEU	2027	2027	0	EAV!I3487
AHKFTA	2022	2022	20	AKH!D3495
AHKFTA	2023	2023	20	AKH!E3495
AHKFTA	2024	2024	20	AKH!F3495
AHKFTA	2025	2025	20	AKH!G3495
AHKFTA	2026	2026	20	AKH!H3495
AHKFTA	2027	2027	20	AKH!I3495
EVFTA	2022	2022	10	EV-NK!D3466
EVFTA	2023	2023	6,6	EV-NK!E3466
EVFTA	2024	2024	3,3	EV-NK!F3466
EVFTA	2025	2025	0	EV-NK!G3466
EVFTA	2026	2026	0	EV-NK!H3466
EVFTA	2027	2027	0	EV-NK!I3466
UKVFTA	2022	2022	10	UKV!D3468
UKVFTA	2023	2023	6,6	UKV!E3468
UKVFTA	2024	2024	3,3	UKV!F3468
UKVFTA	2025	2025	0	UKV!G3468
UKVFTA	2026	2026	0	UKV!H3468

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3468
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3466
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3466
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3466
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3466
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3466
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3466
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3466
RCEP A	2022	2022	20	RCEPT-A!D3487
RCEP A	2023	2023	20	RCEPT-A!E3487
RCEP A	2024	2024	20	RCEPT-A!F3487
RCEP A	2025	2025	20	RCEPT-A!G3487
RCEP A	2026	2026	20	RCEPT-A!H3487
RCEP A	2027	2027	20	RCEPT-A!I3487
RCEP B	2022	2022	20	B!D3487
RCEP B	2023	2023	20	B!E3487
RCEP B	2024	2024	20	B!F3487
RCEP B	2025	2025	20	B!G3487
RCEP B	2026	2026	20	B!H3487
RCEP B	2027	2027	20	B!I3487
RCEP C	2022	2022	20	C!D3487
RCEP C	2023	2023	20	C!E3487
RCEP C	2024	2024	20	C!F3487
RCEP C	2025	2025	20	C!G3487
RCEP C	2026	2026	20	C!H3487
RCEP C	2027	2027	20	C!I3487

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D3487
RCEP D	2023	2023	20	D!E3487
RCEP D	2024	2024	20	D!F3487
RCEP D	2025	2025	20	D!G3487
RCEP D	2026	2026	20	D!H3487
RCEP D	2027	2027	20	D!I3487
RCEP E	2022	2022	20	E!D3490
RCEP E	2023	2023	20	E!E3490
RCEP E	2024	2024	20	E!F3490
RCEP E	2025	2025	20	E!G3490
RCEP E	2026	2026	20	E!H3490
RCEP E	2027	2027	20	E!I3490
RCEP F	2022	2022	20	F!D3487
RCEP F	2023	2023	20	F!E3487
RCEP F	2024	2024	20	F!F3487
RCEP F	2025	2025	20	F!G3487
RCEP F	2026	2026	20	F!H3487
RCEP F	2027	2027	20	F!I3487
VIFTA	2024	2024	17.1	VI!F3208
VIFTA	2025	2025	14.3	VI!G3208
VIFTA	2026	2026	11.4	VI!H3208
VIFTA	2027	2027	8.6	VI!I3208

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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
HS-005	BLUE	Chapter 98 equivalent exists	2815.12.00 corresponds to Chapter 98 code 9835.00.00 (specific MFN: 3%). Applies only if Chapter 98 conditions are met.	Natri hydroxit dạng dung dịch nước có hàm lượng NaOH > 42%.	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2815.12.00. 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 20% for 2815.12.00 was checked against BT2026 (cell BT2026!N3524), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.