Vietnam Tariff Intelligence

HS 2835.39.90 detail

HS code	2835.39.90
Description	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined / - Polyphosphates: / - - Other: / - - - Other
Unit	kg
Generated	11/11/2026 22:54:27
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/28353990/

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!K3658
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3658
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3658
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

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!E3632

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3593
ATIGA	2023	2023	0	AT!F3593
ATIGA	2024	2024	0	AT!G3593
ATIGA	2025	2025	0	AT!H3593
ATIGA	2026	2026	0	AT!I3593
ATIGA	2027	2027	0	AT!J3593
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3631
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3631
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3631
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3631
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3631
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3631
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3635
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3635
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3635
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3635
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3635
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3635
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3635
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3599
AIFTA	30/12/2022	2022	0	AI!F3595
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3595
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3595
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3595
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3595
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3595

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3595
VKFTA	2023	2023	0	VK!F3595
VKFTA	2024	2024	0	VK!G3595
VKFTA	2025	2025	0	VK!H3595
VKFTA	2026	2026	0	VK!I3595
VKFTA	2027	2027	0	VK!J3595
VCFTA	2022	2022	0	VC!D3642
VCFTA	2023	2023	0	VC!E3642
VCFTA	2024	2024	0	VC!F3642
VCFTA	2025	2025	0	VC!G3642
VCFTA	2026	2026	0	VC!H3642
VCFTA	2027	2027	0	VC!I3642
VN-EAEU	2022	2022	0	EAV!D3639
VN-EAEU	2023	2023	0	EAV!E3639
VN-EAEU	2024	2024	0	EAV!F3639
VN-EAEU	2025	2025	0	EAV!G3639
VN-EAEU	2026	2026	0	EAV!H3639
VN-EAEU	2027	2027	0	EAV!I3639
AHKFTA	2022	2022	0	AKH!D3647
AHKFTA	2023	2023	0	AKH!E3647
AHKFTA	2024	2024	0	AKH!F3647
AHKFTA	2025	2025	0	AKH!G3647
AHKFTA	2026	2026	0	AKH!H3647
AHKFTA	2027	2027	0	AKH!I3647
EVFTA	2022	2022	0	EV-NK!D3618
EVFTA	2023	2023	0	EV-NK!E3618

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3618
EVFTA	2025	2025	0	EV-NK!G3618
EVFTA	2026	2026	0	EV-NK!H3618
EVFTA	2027	2027	0	EV-NK!I3618
UKVFTA	2022	2022	0	UKV!D3620
UKVFTA	2023	2023	0	UKV!E3620
UKVFTA	2024	2024	0	UKV!F3620
UKVFTA	2025	2025	0	UKV!G3620
UKVFTA	2026	2026	0	UKV!H3620
UKVFTA	2027	2027	0	UKV!I3620
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3618
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3618
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3618
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3618
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3618
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3618
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3618
RCEP A	2022	2022	0	RCEPT-A!D3639
RCEP A	2023	2023	0	RCEPT-A!E3639
RCEP A	2024	2024	0	RCEPT-A!F3639
RCEP A	2025	2025	0	RCEPT-A!G3639
RCEP A	2026	2026	0	RCEPT-A!H3639
RCEP A	2027	2027	0	RCEPT-A!I3639
RCEP B	2022	2022	0	B!D3639
RCEP B	2023	2023	0	B!E3639
RCEP B	2024	2024	0	B!F3639

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3639
RCEP B	2026	2026	0	B!H3639
RCEP B	2027	2027	0	B!I3639
RCEP C	2022	2022	0	C!D3639
RCEP C	2023	2023	0	C!E3639
RCEP C	2024	2024	0	C!F3639
RCEP C	2025	2025	0	C!G3639
RCEP C	2026	2026	0	C!H3639
RCEP C	2027	2027	0	C!I3639
RCEP D	2022	2022	0	D!D3639
RCEP D	2023	2023	0	D!E3639
RCEP D	2024	2024	0	D!F3639
RCEP D	2025	2025	0	D!G3639
RCEP D	2026	2026	0	D!H3639
RCEP D	2027	2027	0	D!I3639
RCEP E	2022	2022	0	E!D3642
RCEP E	2023	2023	0	E!E3642
RCEP E	2024	2024	0	E!F3642
RCEP E	2025	2025	0	E!G3642
RCEP E	2026	2026	0	E!H3642
RCEP E	2027	2027	0	E!I3642
RCEP F	2022	2022	0	F!D3639
RCEP F	2023	2023	0	F!E3639
RCEP F	2024	2024	0	F!F3639
RCEP F	2025	2025	0	F!G3639
RCEP F	2026	2026	0	F!H3639

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3639
VIFTA	2024	2024	0	VI!F3340
VIFTA	2025	2025	0	VI!G3340
VIFTA	2026	2026	0	VI!H3340
VIFTA	2027	2027	0	VI!I3340

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2835.39 has 2 lines; 2835.39.90 is distinguished from its siblings by: Other.	2835.39.10 Tetrasodium pyrophosphate	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 2835.39.90. 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 0% for 2835.39.90 was checked against BT2026 (cell BT2026!N3658), 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.