Vietnam Tariff Intelligence

HS 2846.10.00 detail

HS code	2846.10.00
Description	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals / - Cerium compounds
Unit	kg
Generated	07/11/2026 18:09:17
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/28461000/

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!K3740
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3740
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3740
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!E3722
ATIGA	2022	2022	0	AT!E3683

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3683
ATIGA	2024	2024	0	AT!G3683
ATIGA	2025	2025	0	AT!H3683
ATIGA	2026	2026	0	AT!I3683
ATIGA	2027	2027	0	AT!J3683
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3721
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3721
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3721
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3721
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3721
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3721
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3725
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3725
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3725
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3725
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3725
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3725
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3725
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3689
AIFTA	30/12/2022	2022	0	AI!F3685
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3685
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3685
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3685
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3685
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3685
VKFTA	2022	2022	0	VK!E3685

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3685
VKFTA	2024	2024	0	VK!G3685
VKFTA	2025	2025	0	VK!H3685
VKFTA	2026	2026	0	VK!I3685
VKFTA	2027	2027	0	VK!J3685
VCFTA	2022	2022	0	VC!D3732
VCFTA	2023	2023	0	VC!E3732
VCFTA	2024	2024	0	VC!F3732
VCFTA	2025	2025	0	VC!G3732
VCFTA	2026	2026	0	VC!H3732
VCFTA	2027	2027	0	VC!I3732
VN-EAEU	2022	2022	0	EAV!D3729
VN-EAEU	2023	2023	0	EAV!E3729
VN-EAEU	2024	2024	0	EAV!F3729
VN-EAEU	2025	2025	0	EAV!G3729
VN-EAEU	2026	2026	0	EAV!H3729
VN-EAEU	2027	2027	0	EAV!I3729
AHKFTA	2022	2022	0	AKH!D3737
AHKFTA	2023	2023	0	AKH!E3737
AHKFTA	2024	2024	0	AKH!F3737
AHKFTA	2025	2025	0	AKH!G3737
AHKFTA	2026	2026	0	AKH!H3737
AHKFTA	2027	2027	0	AKH!I3737
EVFTA	2022	2022	0	EV-NK!D3708
EVFTA	2023	2023	0	EV-NK!E3708
EVFTA	2024	2024	0	EV-NK!F3708

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3708
EVFTA	2026	2026	0	EV-NK!H3708
EVFTA	2027	2027	0	EV-NK!I3708
UKVFTA	2022	2022	0	UKV!D3710
UKVFTA	2023	2023	0	UKV!E3710
UKVFTA	2024	2024	0	UKV!F3710
UKVFTA	2025	2025	0	UKV!G3710
UKVFTA	2026	2026	0	UKV!H3710
UKVFTA	2027	2027	0	UKV!I3710
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3708
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3708
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3708
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3708
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3708
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3708
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3708
RCEP A	2022	2022	0	RCEPT-A!D3729
RCEP A	2023	2023	0	RCEPT-A!E3729
RCEP A	2024	2024	0	RCEPT-A!F3729
RCEP A	2025	2025	0	RCEPT-A!G3729
RCEP A	2026	2026	0	RCEPT-A!H3729
RCEP A	2027	2027	0	RCEPT-A!I3729
RCEP B	2022	2022	0	B!D3729
RCEP B	2023	2023	0	B!E3729
RCEP B	2024	2024	0	B!F3729
RCEP B	2025	2025	0	B!G3729

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3729
RCEP B	2027	2027	0	B!I3729
RCEP C	2022	2022	0	C!D3729
RCEP C	2023	2023	0	C!E3729
RCEP C	2024	2024	0	C!F3729
RCEP C	2025	2025	0	C!G3729
RCEP C	2026	2026	0	C!H3729
RCEP C	2027	2027	0	C!I3729
RCEP D	2022	2022	0	D!D3729
RCEP D	2023	2023	0	D!E3729
RCEP D	2024	2024	0	D!F3729
RCEP D	2025	2025	0	D!G3729
RCEP D	2026	2026	0	D!H3729
RCEP D	2027	2027	0	D!I3729
RCEP E	2022	2022	0	E!D3732
RCEP E	2023	2023	0	E!E3732
RCEP E	2024	2024	0	E!F3732
RCEP E	2025	2025	0	E!G3732
RCEP E	2026	2026	0	E!H3732
RCEP E	2027	2027	0	E!I3732
RCEP F	2022	2022	0	F!D3729
RCEP F	2023	2023	0	F!E3729
RCEP F	2024	2024	0	F!F3729
RCEP F	2025	2025	0	F!G3729
RCEP F	2026	2026	0	F!H3729
RCEP F	2027	2027	0	F!I3729

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3420
VIFTA	2025	2025	0	VI!G3420
VIFTA	2026	2026	0	VI!H3420
VIFTA	2027	2027	0	VI!I3420

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 2846.10.00. 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 0% for 2846.10.00 was checked against BT2026 (cell BT2026!N3740), 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.