Vietnam Tariff Intelligence

HS 2902.90.90 detail

HS code	2902.90.90
Description	Cyclic hydrocarbons / - Other: / - - Other
Unit	kg/lít
Generated	05/11/2026 03:27:31
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/29029090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3841
Preferential (MFN)	2 (0% từ 09/3-30/4 theo NĐ72)	2% (0% từ 09/3-30/4 theo NĐ72)	26/2023/NĐ-CP	2023-07-15	BT2026!N3841
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3841
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!E3784
ATIGA	2022	2022	0	AT!E3745

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F3745
ATIGA	2024	2024	0	AT!G3745
ATIGA	2025	2025	0	AT!H3745
ATIGA	2026	2026	0	AT!I3745
ATIGA	2027	2027	0	AT!J3745
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3783
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3783
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3783
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3783
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3783
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3783
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3787
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3787
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3787
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3787
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3787
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3787
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3787
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3751
AIFTA	30/12/2022	2022	0	AI!F3747
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3747
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3747
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3747
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3747
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3747
VKFTA	2022	2022	0	VK!E3747

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F3747
VKFTA	2024	2024	0	VK!G3747
VKFTA	2025	2025	0	VK!H3747
VKFTA	2026	2026	0	VK!I3747
VKFTA	2027	2027	0	VK!J3747
VCFTA	2022	2022	0	VC!D3794
VCFTA	2023	2023	0	VC!E3794
VCFTA	2024	2024	0	VC!F3794
VCFTA	2025	2025	0	VC!G3794
VCFTA	2026	2026	0	VC!H3794
VCFTA	2027	2027	0	VC!I3794
VN-EAEU	2022	2022	0	EAV!D3791
VN-EAEU	2023	2023	0	EAV!E3791
VN-EAEU	2024	2024	0	EAV!F3791
VN-EAEU	2025	2025	0	EAV!G3791
VN-EAEU	2026	2026	0	EAV!H3791
VN-EAEU	2027	2027	0	EAV!I3791
AHKFTA	2022	2022	0	AKH!D3799
AHKFTA	2023	2023	0	AKH!E3799
AHKFTA	2024	2024	0	AKH!F3799
AHKFTA	2025	2025	0	AKH!G3799
AHKFTA	2026	2026	0	AKH!H3799
AHKFTA	2027	2027	0	AKH!I3799
EVFTA	2022	2022	0	EV-NK!D3770
EVFTA	2023	2023	0	EV-NK!E3770
EVFTA	2024	2024	0	EV-NK!F3770

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G3770
EVFTA	2026	2026	0	EV-NK!H3770
EVFTA	2027	2027	0	EV-NK!I3770
UKVFTA	2022	2022	0	UKV!D3772
UKVFTA	2023	2023	0	UKV!E3772
UKVFTA	2024	2024	0	UKV!F3772
UKVFTA	2025	2025	0	UKV!G3772
UKVFTA	2026	2026	0	UKV!H3772
UKVFTA	2027	2027	0	UKV!I3772
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3770
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3770
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3770
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3770
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3770
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3770
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3770
RCEP A	2022	2022	0	RCEPT-A!D3791
RCEP A	2023	2023	0	RCEPT-A!E3791
RCEP A	2024	2024	0	RCEPT-A!F3791
RCEP A	2025	2025	0	RCEPT-A!G3791
RCEP A	2026	2026	0	RCEPT-A!H3791
RCEP A	2027	2027	0	RCEPT-A!I3791
RCEP B	2022	2022	0	B!D3791
RCEP B	2023	2023	0	B!E3791
RCEP B	2024	2024	0	B!F3791
RCEP B	2025	2025	0	B!G3791

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H3791
RCEP B	2027	2027	0	B!I3791
RCEP C	2022	2022	0	C!D3791
RCEP C	2023	2023	0	C!E3791
RCEP C	2024	2024	0	C!F3791
RCEP C	2025	2025	0	C!G3791
RCEP C	2026	2026	0	C!H3791
RCEP C	2027	2027	0	C!I3791
RCEP D	2022	2022	0	D!D3791
RCEP D	2023	2023	0	D!E3791
RCEP D	2024	2024	0	D!F3791
RCEP D	2025	2025	0	D!G3791
RCEP D	2026	2026	0	D!H3791
RCEP D	2027	2027	0	D!I3791
RCEP E	2022	2022	0	E!D3794
RCEP E	2023	2023	0	E!E3794
RCEP E	2024	2024	0	E!F3794
RCEP E	2025	2025	0	E!G3794
RCEP E	2026	2026	0	E!H3794
RCEP E	2027	2027	0	E!I3794
RCEP F	2022	2022	0	F!D3791
RCEP F	2023	2023	0	F!E3791
RCEP F	2024	2024	0	F!F3791
RCEP F	2025	2025	0	F!G3791
RCEP F	2026	2026	0	F!H3791
RCEP F	2027	2027	0	F!I3791

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3476
VIFTA	2025	2025	0	VI!G3476
VIFTA	2026	2026	0	VI!H3476
VIFTA	2027	2027	0	VI!I3476

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): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-008	YELLOW	MFN rate carries a condition/time note	The rate cell "2 (0% từ 09/3-30/4 theo NĐ72)" carries the note: 0% từ 09/3-30/4 theo NĐ72.		26/2023/NĐ-CP	Check the condition and validity period in 26/2023/NĐ-CP.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2902.90 has 3 lines; 2902.90.90 is distinguished from its siblings by: Other.	2902.90.10 Dodecylbenzene; 2902.90.20 Other alkylbenzenes	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 2902.90.90. 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 2% (0% từ 09/3-30/4 theo NĐ72) for 2902.90.90 was checked against BT2026 (cell BT2026!N3841), 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
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.