Vietnam Tariff Intelligence

HS 2912.49.90 detail

HS code	2912.49.90
Description	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde / - Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function: / - - Other: / - - - Other
Unit	kg/lít
Generated	11/11/2026 08:17:23
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/29124990/

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!K4011
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4011
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4011
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!E3956

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3917
ATIGA	2023	2023	0	AT!F3917
ATIGA	2024	2024	0	AT!G3917
ATIGA	2025	2025	0	AT!H3917
ATIGA	2026	2026	0	AT!I3917
ATIGA	2027	2027	0	AT!J3917
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3955
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3955
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3955
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3955
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3955
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3955
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3959
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3959
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3959
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3959
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3959
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3959
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3959
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3923
AIFTA	30/12/2022	2022	0	AI!F3919
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3919
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3919
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3919
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3919
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3919

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3919
VKFTA	2023	2023	0	VK!F3919
VKFTA	2024	2024	0	VK!G3919
VKFTA	2025	2025	0	VK!H3919
VKFTA	2026	2026	0	VK!I3919
VKFTA	2027	2027	0	VK!J3919
VCFTA	2022	2022	0	VC!D3966
VCFTA	2023	2023	0	VC!E3966
VCFTA	2024	2024	0	VC!F3966
VCFTA	2025	2025	0	VC!G3966
VCFTA	2026	2026	0	VC!H3966
VCFTA	2027	2027	0	VC!I3966
VN-EAEU	2022	2022	0	EAV!D3963
VN-EAEU	2023	2023	0	EAV!E3963
VN-EAEU	2024	2024	0	EAV!F3963
VN-EAEU	2025	2025	0	EAV!G3963
VN-EAEU	2026	2026	0	EAV!H3963
VN-EAEU	2027	2027	0	EAV!I3963
AHKFTA	2022	2022	0	AKH!D3971
AHKFTA	2023	2023	0	AKH!E3971
AHKFTA	2024	2024	0	AKH!F3971
AHKFTA	2025	2025	0	AKH!G3971
AHKFTA	2026	2026	0	AKH!H3971
AHKFTA	2027	2027	0	AKH!I3971
EVFTA	2022	2022	0	EV-NK!D3942
EVFTA	2023	2023	0	EV-NK!E3942

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3942
EVFTA	2025	2025	0	EV-NK!G3942
EVFTA	2026	2026	0	EV-NK!H3942
EVFTA	2027	2027	0	EV-NK!I3942
UKVFTA	2022	2022	0	UKV!D3944
UKVFTA	2023	2023	0	UKV!E3944
UKVFTA	2024	2024	0	UKV!F3944
UKVFTA	2025	2025	0	UKV!G3944
UKVFTA	2026	2026	0	UKV!H3944
UKVFTA	2027	2027	0	UKV!I3944
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3942
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3942
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3942
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3942
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3942
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3942
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3942
RCEP A	2022	2022	0	RCEPT-A!D3963
RCEP A	2023	2023	0	RCEPT-A!E3963
RCEP A	2024	2024	0	RCEPT-A!F3963
RCEP A	2025	2025	0	RCEPT-A!G3963
RCEP A	2026	2026	0	RCEPT-A!H3963
RCEP A	2027	2027	0	RCEPT-A!I3963
RCEP B	2022	2022	0	B!D3963
RCEP B	2023	2023	0	B!E3963
RCEP B	2024	2024	0	B!F3963

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3963
RCEP B	2026	2026	0	B!H3963
RCEP B	2027	2027	0	B!I3963
RCEP C	2022	2022	0	C!D3963
RCEP C	2023	2023	0	C!E3963
RCEP C	2024	2024	0	C!F3963
RCEP C	2025	2025	0	C!G3963
RCEP C	2026	2026	0	C!H3963
RCEP C	2027	2027	0	C!I3963
RCEP D	2022	2022	0	D!D3963
RCEP D	2023	2023	0	D!E3963
RCEP D	2024	2024	0	D!F3963
RCEP D	2025	2025	0	D!G3963
RCEP D	2026	2026	0	D!H3963
RCEP D	2027	2027	0	D!I3963
RCEP E	2022	2022	0	E!D3966
RCEP E	2023	2023	0	E!E3966
RCEP E	2024	2024	0	E!F3966
RCEP E	2025	2025	0	E!G3966
RCEP E	2026	2026	0	E!H3966
RCEP E	2027	2027	0	E!I3966
RCEP F	2022	2022	0	F!D3963
RCEP F	2023	2023	0	F!E3963
RCEP F	2024	2024	0	F!F3963
RCEP F	2025	2025	0	F!G3963
RCEP F	2026	2026	0	F!H3963

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3963
VIFTA	2024	2024	0	VI!F3638
VIFTA	2025	2025	0	VI!G3638
VIFTA	2026	2026	0	VI!H3638
VIFTA	2027	2027	0	VI!I3638

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 2912.49 has 2 lines; 2912.49.90 is distinguished from its siblings by: Other.	2912.49.10 Other aldehyde-alcohols	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 2912.49.90. 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 2912.49.90 was checked against BT2026 (cell BT2026!N4011), 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.