Vietnam Tariff Intelligence

HS 2923.30.00 detail

HS code	2923.30.00
Description	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined / - Tetraethylammonium perfluorooctane sulphonate
Unit	kg/lít
Generated	09/11/2026 03:59:33
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/29233000/

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!K4224
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4224
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4224
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!E4172

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4133
ATIGA	2023	2023	0	AT!F4133
ATIGA	2024	2024	0	AT!G4133
ATIGA	2025	2025	0	AT!H4133
ATIGA	2026	2026	0	AT!I4133
ATIGA	2027	2027	0	AT!J4133
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4171
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4171
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4171
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4171
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4171
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4171
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4175
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4175
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4175
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4175
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4175
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4175
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4175
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4139
AIFTA	30/12/2022	2022	0	AI!F4135
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4135
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4135
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4135
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4135
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4135

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4135
VKFTA	2023	2023	0	VK!F4135
VKFTA	2024	2024	0	VK!G4135
VKFTA	2025	2025	0	VK!H4135
VKFTA	2026	2026	0	VK!I4135
VKFTA	2027	2027	0	VK!J4135
VCFTA	2022	2022	0	VC!D4182
VCFTA	2023	2023	0	VC!E4182
VCFTA	2024	2024	0	VC!F4182
VCFTA	2025	2025	0	VC!G4182
VCFTA	2026	2026	0	VC!H4182
VCFTA	2027	2027	0	VC!I4182
VN-EAEU	2022	2022	0	EAV!D4179
VN-EAEU	2023	2023	0	EAV!E4179
VN-EAEU	2024	2024	0	EAV!F4179
VN-EAEU	2025	2025	0	EAV!G4179
VN-EAEU	2026	2026	0	EAV!H4179
VN-EAEU	2027	2027	0	EAV!I4179
AHKFTA	2022	2022	0	AKH!D4187
AHKFTA	2023	2023	0	AKH!E4187
AHKFTA	2024	2024	0	AKH!F4187
AHKFTA	2025	2025	0	AKH!G4187
AHKFTA	2026	2026	0	AKH!H4187
AHKFTA	2027	2027	0	AKH!I4187
EVFTA	2022	2022	0	EV-NK!D4158
EVFTA	2023	2023	0	EV-NK!E4158

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4158
EVFTA	2025	2025	0	EV-NK!G4158
EVFTA	2026	2026	0	EV-NK!H4158
EVFTA	2027	2027	0	EV-NK!I4158
UKVFTA	2022	2022	0	UKV!D4160
UKVFTA	2023	2023	0	UKV!E4160
UKVFTA	2024	2024	0	UKV!F4160
UKVFTA	2025	2025	0	UKV!G4160
UKVFTA	2026	2026	0	UKV!H4160
UKVFTA	2027	2027	0	UKV!I4160
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4158
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4158
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4158
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4158
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4158
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4158
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4158
RCEP A	2022	2022	0	RCEPT-A!D4179
RCEP A	2023	2023	0	RCEPT-A!E4179
RCEP A	2024	2024	0	RCEPT-A!F4179
RCEP A	2025	2025	0	RCEPT-A!G4179
RCEP A	2026	2026	0	RCEPT-A!H4179
RCEP A	2027	2027	0	RCEPT-A!I4179
RCEP B	2022	2022	0	B!D4179
RCEP B	2023	2023	0	B!E4179
RCEP B	2024	2024	0	B!F4179

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4179
RCEP B	2026	2026	0	B!H4179
RCEP B	2027	2027	0	B!I4179
RCEP C	2022	2022	0	C!D4179
RCEP C	2023	2023	0	C!E4179
RCEP C	2024	2024	0	C!F4179
RCEP C	2025	2025	0	C!G4179
RCEP C	2026	2026	0	C!H4179
RCEP C	2027	2027	0	C!I4179
RCEP D	2022	2022	0	D!D4179
RCEP D	2023	2023	0	D!E4179
RCEP D	2024	2024	0	D!F4179
RCEP D	2025	2025	0	D!G4179
RCEP D	2026	2026	0	D!H4179
RCEP D	2027	2027	0	D!I4179
RCEP E	2022	2022	0	E!D4182
RCEP E	2023	2023	0	E!E4182
RCEP E	2024	2024	0	E!F4182
RCEP E	2025	2025	0	E!G4182
RCEP E	2026	2026	0	E!H4182
RCEP E	2027	2027	0	E!I4182
RCEP F	2022	2022	0	F!D4179
RCEP F	2023	2023	0	F!E4179
RCEP F	2024	2024	0	F!F4179
RCEP F	2025	2025	0	F!G4179
RCEP F	2026	2026	0	F!H4179

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4179
VIFTA	2024	2024	0	VI!F3843
VIFTA	2025	2025	0	VI!G3843
VIFTA	2026	2026	0	VI!H3843
VIFTA	2027	2027	0	VI!I3843

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 2923.30.00. 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 2923.30.00 was checked against BT2026 (cell BT2026!N4224), 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.