

HS 2932.99.00 detail

HS code	2932.99.00
Description	Heterocyclic compounds with oxygen hetero-atom(s) only / - Other: / - - Other
Unit	kg/lít
Generated	30/10/2026 10:44:50
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/29329900/

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!K4340
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4340
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4340
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!E4295
ATIGA	2022	2022	0	AT!E4256

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F4256
ATIGA	2024	2024	0	AT!G4256
ATIGA	2025	2025	0	AT!H4256
ATIGA	2026	2026	0	AT!I4256
ATIGA	2027	2027	0	AT!J4256
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4294
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4294
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4294
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4294
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4294
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4294
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4298
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4298
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4298
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4298
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4298
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4298
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4298
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4262
AIFTA	30/12/2022	2022	0	AI!F4258
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4258
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4258
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4258
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4258
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4258
VKFTA	2022	2022	0	VK!E4258

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F4258
VKFTA	2024	2024	0	VK!G4258
VKFTA	2025	2025	0	VK!H4258
VKFTA	2026	2026	0	VK!I4258
VKFTA	2027	2027	0	VK!J4258
VCFTA	2022	2022	0	VC!D4305
VCFTA	2023	2023	0	VC!E4305
VCFTA	2024	2024	0	VC!F4305
VCFTA	2025	2025	0	VC!G4305
VCFTA	2026	2026	0	VC!H4305
VCFTA	2027	2027	0	VC!I4305
VN-EAEU	2022	2022	0	EAV!D4302
VN-EAEU	2023	2023	0	EAV!E4302
VN-EAEU	2024	2024	0	EAV!F4302
VN-EAEU	2025	2025	0	EAV!G4302
VN-EAEU	2026	2026	0	EAV!H4302
VN-EAEU	2027	2027	0	EAV!I4302
AHKFTA	2022	2022	0	AKH!D4310
AHKFTA	2023	2023	0	AKH!E4310
AHKFTA	2024	2024	0	AKH!F4310
AHKFTA	2025	2025	0	AKH!G4310
AHKFTA	2026	2026	0	AKH!H4310
AHKFTA	2027	2027	0	AKH!I4310
EVFTA	2022	2022	0	EV-NK!D4281
EVFTA	2023	2023	0	EV-NK!E4281
EVFTA	2024	2024	0	EV-NK!F4281

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G4281
EVFTA	2026	2026	0	EV-NK!H4281
EVFTA	2027	2027	0	EV-NK!I4281
UKVFTA	2022	2022	0	UKV!D4283
UKVFTA	2023	2023	0	UKV!E4283
UKVFTA	2024	2024	0	UKV!F4283
UKVFTA	2025	2025	0	UKV!G4283
UKVFTA	2026	2026	0	UKV!H4283
UKVFTA	2027	2027	0	UKV!I4283
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4281
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4281
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4281
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4281
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4281
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4281
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4281
RCEP A	2022	2022	0	RCEPT-A!D4302
RCEP A	2023	2023	0	RCEPT-A!E4302
RCEP A	2024	2024	0	RCEPT-A!F4302
RCEP A	2025	2025	0	RCEPT-A!G4302
RCEP A	2026	2026	0	RCEPT-A!H4302
RCEP A	2027	2027	0	RCEPT-A!I4302
RCEP B	2022	2022	0	B!D4302
RCEP B	2023	2023	0	B!E4302
RCEP B	2024	2024	0	B!F4302
RCEP B	2025	2025	0	B!G4302

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H4302
RCEP B	2027	2027	0	B!I4302
RCEP C	2022	2022	0	C!D4302
RCEP C	2023	2023	0	C!E4302
RCEP C	2024	2024	0	C!F4302
RCEP C	2025	2025	0	C!G4302
RCEP C	2026	2026	0	C!H4302
RCEP C	2027	2027	0	C!I4302
RCEP D	2022	2022	0	D!D4302
RCEP D	2023	2023	0	D!E4302
RCEP D	2024	2024	0	D!F4302
RCEP D	2025	2025	0	D!G4302
RCEP D	2026	2026	0	D!H4302
RCEP D	2027	2027	0	D!I4302
RCEP E	2022	2022	0	E!D4305
RCEP E	2023	2023	0	E!E4305
RCEP E	2024	2024	0	E!F4305
RCEP E	2025	2025	0	E!G4305
RCEP E	2026	2026	0	E!H4305
RCEP E	2027	2027	0	E!I4305
RCEP F	2022	2022	0	F!D4302
RCEP F	2023	2023	0	F!E4302
RCEP F	2024	2024	0	F!F4302
RCEP F	2025	2025	0	F!G4302
RCEP F	2026	2026	0	F!H4302
RCEP F	2027	2027	0	F!I4302

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F3957
VIFTA	2025	2025	0	VI!G3957
VIFTA	2026	2026	0	VI!H3957
VIFTA	2027	2027	0	VI!I3957

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Thuốc bảo vệ thực vật cấm SD tại VN (01/2024/TT-BNNPTNT M23)*		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chứa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thuốc độc, NL độc làm thuốc XK, NK (09/2024/TT-BYT-DM1)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2932.99.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2932.99.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 2932.99.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 2932.99.00 was checked against BT2026 (cell BT2026!N4340), 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 chứa đựng (15/2024/TT-BYT)
Thuốc bảo vệ thực vật cấm SD tại VN (01/2024/TT-BNNPTNT M23)*
Thuốc độc, NL độc làm thuốc XK, NK (09/2024/TT-BYT-DM1)

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.