Vietnam Tariff Intelligence

HS 3102.10.00 detail

HS code	3102.10.00
Description	Mineral or chemical fertilisers, nitrogenous / - Urea, whether or not in aqueous solution
Unit	kg
Generated	10/11/2026 11:37:18
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/31021000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4733
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N4733
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4733
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	144/2024/NĐ-CP	2024-11-01	BT2026!CJ4733
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
RCEP (Annex A)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,1	2.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	3.4	3.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E4623
ATIGA	2022	2022	0	AT!E4584
ATIGA	2023	2023	0	AT!F4584
ATIGA	2024	2024	0	AT!G4584
ATIGA	2025	2025	0	AT!H4584
ATIGA	2026	2026	0	AT!I4584
ATIGA	2027	2027	0	AT!J4584
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E4622
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F4622
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G4622

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H4622
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I4622
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J4622
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E4626
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F4626
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4626
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4626
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4626
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4626
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4626
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4590
AIFTA	30/12/2022	2022	*	AI!F4586
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G4586
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H4586
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I4586
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J4586
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K4586
VKFTA	2022	2022	0	VK!E4586
VKFTA	2023	2023	0	VK!F4586
VKFTA	2024	2024	0	VK!G4586
VKFTA	2025	2025	0	VK!H4586
VKFTA	2026	2026	0	VK!I4586
VKFTA	2027	2027	0	VK!J4586
VCFTA	2022	2022	0	VC!D4633
VCFTA	2023	2023	0	VC!E4633
VCFTA	2024	2024	0	VC!F4633

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4633
VCFTA	2026	2026	0	VC!H4633
VCFTA	2027	2027	0	VC!I4633
VN-EAEU	2022	2022	0	EAV!D4630
VN-EAEU	2023	2023	0	EAV!E4630
VN-EAEU	2024	2024	0	EAV!F4630
VN-EAEU	2025	2025	0	EAV!G4630
VN-EAEU	2026	2026	0	EAV!H4630
VN-EAEU	2027	2027	0	EAV!I4630
AHKFTA	2022	2022	*	AKH!D4638
AHKFTA	2023	2023	*	AKH!E4638
AHKFTA	2024	2024	*	AKH!F4638
AHKFTA	2025	2025	*	AKH!G4638
AHKFTA	2026	2026	*	AKH!H4638
AHKFTA	2027	2027	*	AKH!I4638
EVFTA	2022	2022	0	EV-NK!D4609
EVFTA	2023	2023	0	EV-NK!E4609
EVFTA	2024	2024	0	EV-NK!F4609
EVFTA	2025	2025	0	EV-NK!G4609
EVFTA	2026	2026	0	EV-NK!H4609
EVFTA	2027	2027	0	EV-NK!I4609
UKVFTA	2022	2022	0	UKV!D4611
UKVFTA	2023	2023	0	UKV!E4611
UKVFTA	2024	2024	0	UKV!F4611
UKVFTA	2025	2025	0	UKV!G4611
UKVFTA	2026	2026	0	UKV!H4611

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4611
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4609
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4609
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4609
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4609
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4609
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4609
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4609
RCEP A	2022	2022	2,8	RCEPT-A!D4630
RCEP A	2023	2023	2,6	RCEPT-A!E4630
RCEP A	2024	2024	2,4	RCEPT-A!F4630
RCEP A	2025	2025	2,2	RCEPT-A!G4630
RCEP A	2026	2026	2	RCEPT-A!H4630
RCEP A	2027	2027	1,8	RCEPT-A!I4630
RCEP B	2022	2022	2,8	B!D4630
RCEP B	2023	2023	2,6	B!E4630
RCEP B	2024	2024	2,4	B!F4630
RCEP B	2025	2025	2,2	B!G4630
RCEP B	2026	2026	2	B!H4630
RCEP B	2027	2027	1,8	B!I4630
RCEP C	2022	2022	3	C!D4630
RCEP C	2023	2023	3	C!E4630
RCEP C	2024	2024	3	C!F4630
RCEP C	2025	2025	3	C!G4630
RCEP C	2026	2026	3	C!H4630
RCEP C	2027	2027	3	C!I4630

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	2,8	D!D4630
RCEP D	2023	2023	2,6	D!E4630
RCEP D	2024	2024	2,4	D!F4630
RCEP D	2025	2025	2,3	D!G4630
RCEP D	2026	2026	2,1	D!H4630
RCEP D	2027	2027	1,9	D!I4630
RCEP E	2022	2022	2,8	E!D4633
RCEP E	2023	2023	2,6	E!E4633
RCEP E	2024	2024	2,4	E!F4633
RCEP E	2025	2025	2,2	E!G4633
RCEP E	2026	2026	2	E!H4633
RCEP E	2027	2027	1,8	E!I4633
RCEP F	2022	2022	2,8	F!D4630
RCEP F	2023	2023	2,6	F!E4630
RCEP F	2024	2024	2,4	F!F4630
RCEP F	2025	2025	2,2	F!G4630
RCEP F	2026	2026	2	F!H4630
RCEP F	2027	2027	1,8	F!I4630
VIFTA	2024	2024	5,1	VI!F4269
VIFTA	2025	2025	4.3	VI!G4269
VIFTA	2026	2026	3.4	VI!H4269
VIFTA	2027	2027	2.6	VI!I4269

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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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
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 "5/8/10".		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 3102.10.00. 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 6% for 3102.10.00 was checked against BT2026 (cell BT2026!N4733), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.