Vietnam Tariff Intelligence

HS 3105.10.90 detail

HS code	3105.10.90
Description	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg / - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg: / - - Other
Unit	kg
Generated	06/11/2026 04:53:40
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/31051090/

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!K4762
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4762
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4762
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ4762
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		0	AC!E4655
ATIGA	2022	2022	0	AT!E4616
ATIGA	2023	2023	0	AT!F4616
ATIGA	2024	2024	0	AT!G4616
ATIGA	2025	2025	0	AT!H4616
ATIGA	2026	2026	0	AT!I4616
ATIGA	2027	2027	0	AT!J4616
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4654
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4654
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4654
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4654

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4654
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4654
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4658
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4658
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4658
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4658
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4658
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4658
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4658
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4622
AIFTA	30/12/2022	2022	*	AI!F4618
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G4618
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H4618
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I4618
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J4618
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K4618
VKFTA	2022	2022	0	VK!E4618
VKFTA	2023	2023	0	VK!F4618
VKFTA	2024	2024	0	VK!G4618
VKFTA	2025	2025	0	VK!H4618
VKFTA	2026	2026	0	VK!I4618
VKFTA	2027	2027	0	VK!J4618
VCFTA	2022	2022	0	VC!D4665
VCFTA	2023	2023	0	VC!E4665
VCFTA	2024	2024	0	VC!F4665
VCFTA	2025	2025	0	VC!G4665

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4665
VCFTA	2027	2027	0	VC!I4665
VN-EAEU	2022	2022	0	EAV!D4662
VN-EAEU	2023	2023	0	EAV!E4662
VN-EAEU	2024	2024	0	EAV!F4662
VN-EAEU	2025	2025	0	EAV!G4662
VN-EAEU	2026	2026	0	EAV!H4662
VN-EAEU	2027	2027	0	EAV!I4662
AHKFTA	2022	2022	0	AKH!D4670
AHKFTA	2023	2023	0	AKH!E4670
AHKFTA	2024	2024	0	AKH!F4670
AHKFTA	2025	2025	0	AKH!G4670
AHKFTA	2026	2026	0	AKH!H4670
AHKFTA	2027	2027	0	AKH!I4670
EVFTA	2022	2022	0	EV-NK!D4641
EVFTA	2023	2023	0	EV-NK!E4641
EVFTA	2024	2024	0	EV-NK!F4641
EVFTA	2025	2025	0	EV-NK!G4641
EVFTA	2026	2026	0	EV-NK!H4641
EVFTA	2027	2027	0	EV-NK!I4641
UKVFTA	2022	2022	0	UKV!D4643
UKVFTA	2023	2023	0	UKV!E4643
UKVFTA	2024	2024	0	UKV!F4643
UKVFTA	2025	2025	0	UKV!G4643
UKVFTA	2026	2026	0	UKV!H4643
UKVFTA	2027	2027	0	UKV!I4643

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4641
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4641
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4641
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4641
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4641
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4641
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4641
RCEP A	2022	2022	0	RCEPT-A!D4662
RCEP A	2023	2023	0	RCEPT-A!E4662
RCEP A	2024	2024	0	RCEPT-A!F4662
RCEP A	2025	2025	0	RCEPT-A!G4662
RCEP A	2026	2026	0	RCEPT-A!H4662
RCEP A	2027	2027	0	RCEPT-A!I4662
RCEP B	2022	2022	0	B!D4662
RCEP B	2023	2023	0	B!E4662
RCEP B	2024	2024	0	B!F4662
RCEP B	2025	2025	0	B!G4662
RCEP B	2026	2026	0	B!H4662
RCEP B	2027	2027	0	B!I4662
RCEP C	2022	2022	0	C!D4662
RCEP C	2023	2023	0	C!E4662
RCEP C	2024	2024	0	C!F4662
RCEP C	2025	2025	0	C!G4662
RCEP C	2026	2026	0	C!H4662
RCEP C	2027	2027	0	C!I4662
RCEP D	2022	2022	0	D!D4662

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E4662
RCEP D	2024	2024	0	D!F4662
RCEP D	2025	2025	0	D!G4662
RCEP D	2026	2026	0	D!H4662
RCEP D	2027	2027	0	D!I4662
RCEP E	2022	2022	0	E!D4665
RCEP E	2023	2023	0	E!E4665
RCEP E	2024	2024	0	E!F4665
RCEP E	2025	2025	0	E!G4665
RCEP E	2026	2026	0	E!H4665
RCEP E	2027	2027	0	E!I4665
RCEP F	2022	2022	0	F!D4662
RCEP F	2023	2023	0	F!E4662
RCEP F	2024	2024	0	F!F4662
RCEP F	2025	2025	0	F!G4662
RCEP F	2026	2026	0	F!H4662
RCEP F	2027	2027	0	F!I4662
VIFTA	2024	2024	0	VI!F4298
VIFTA	2025	2025	0	VI!G4298
VIFTA	2026	2026	0	VI!H4298
VIFTA	2027	2027	0	VI!I4298

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

TR-002	ORANGE	Measure applies to many origins	Safeguard: Phân bón – "Nhiều nước" (715/QĐ-BCT). May apply to the selected origin unless excluded.	TR-12 · Áp thuế tự vệ đối với Phân bón (Nhiều nước)	715/QĐ-BCT	Check excluded countries and validity period in decision 715/QĐ-BCT.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AKFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3105.10 has 3 lines; 3105.10.90 is distinguished from its siblings by: Other.	3105.10.10 Superphosphates and calcined phosphatic fertilisers; 3105.10.20 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	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 "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
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 3105.10.90 was checked against BT2026 (cell BT2026!N4762), 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
Áp thuế tự vệ đối với Phân bón (Nhiều nước) (715/QĐ-BCT-2020)

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.