Vietnam Tariff Intelligence

HS 2852.90.20 detail

HS code	2852.90.20
Description	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams / - Other: / - - Mercury sulphides; mercury polysulphides; mercury polyphosphates; mercury carbides; heterocyclic mercury compounds of subheading 2934.99.90; mercury peptone derivatives; other protein derivatives of mercury
Unit	kg
Generated	12/11/2026 04:24:51
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/28529020/

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!K3757
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3757
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3757
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!E3743

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3704
ATIGA	2023	2023	0	AT!F3704
ATIGA	2024	2024	0	AT!G3704
ATIGA	2025	2025	0	AT!H3704
ATIGA	2026	2026	0	AT!I3704
ATIGA	2027	2027	0	AT!J3704
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3742
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3742
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3742
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3742
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3742
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3742
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3746
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3746
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3746
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3746
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3746
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3746
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3746
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3710
AIFTA	30/12/2022	2022	0	AI!F3706
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3706
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3706
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3706
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3706
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3706

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3706
VKFTA	2023	2023	0	VK!F3706
VKFTA	2024	2024	0	VK!G3706
VKFTA	2025	2025	0	VK!H3706
VKFTA	2026	2026	0	VK!I3706
VKFTA	2027	2027	0	VK!J3706
VCFTA	2022	2022	0	VC!D3753
VCFTA	2023	2023	0	VC!E3753
VCFTA	2024	2024	0	VC!F3753
VCFTA	2025	2025	0	VC!G3753
VCFTA	2026	2026	0	VC!H3753
VCFTA	2027	2027	0	VC!I3753
VN-EAEU	2022	2022	0	EAV!D3750
VN-EAEU	2023	2023	0	EAV!E3750
VN-EAEU	2024	2024	0	EAV!F3750
VN-EAEU	2025	2025	0	EAV!G3750
VN-EAEU	2026	2026	0	EAV!H3750
VN-EAEU	2027	2027	0	EAV!I3750
AHKFTA	2022	2022	0	AKH!D3758
AHKFTA	2023	2023	0	AKH!E3758
AHKFTA	2024	2024	0	AKH!F3758
AHKFTA	2025	2025	0	AKH!G3758
AHKFTA	2026	2026	0	AKH!H3758
AHKFTA	2027	2027	0	AKH!I3758
EVFTA	2022	2022	0	EV-NK!D3729
EVFTA	2023	2023	0	EV-NK!E3729

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3729
EVFTA	2025	2025	0	EV-NK!G3729
EVFTA	2026	2026	0	EV-NK!H3729
EVFTA	2027	2027	0	EV-NK!I3729
UKVFTA	2022	2022	0	UKV!D3731
UKVFTA	2023	2023	0	UKV!E3731
UKVFTA	2024	2024	0	UKV!F3731
UKVFTA	2025	2025	0	UKV!G3731
UKVFTA	2026	2026	0	UKV!H3731
UKVFTA	2027	2027	0	UKV!I3731
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3729
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3729
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3729
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3729
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3729
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3729
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3729
RCEP A	2022	2022	0	RCEPT-A!D3750
RCEP A	2023	2023	0	RCEPT-A!E3750
RCEP A	2024	2024	0	RCEPT-A!F3750
RCEP A	2025	2025	0	RCEPT-A!G3750
RCEP A	2026	2026	0	RCEPT-A!H3750
RCEP A	2027	2027	0	RCEPT-A!I3750
RCEP B	2022	2022	0	B!D3750
RCEP B	2023	2023	0	B!E3750
RCEP B	2024	2024	0	B!F3750

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3750
RCEP B	2026	2026	0	B!H3750
RCEP B	2027	2027	0	B!I3750
RCEP C	2022	2022	0	C!D3750
RCEP C	2023	2023	0	C!E3750
RCEP C	2024	2024	0	C!F3750
RCEP C	2025	2025	0	C!G3750
RCEP C	2026	2026	0	C!H3750
RCEP C	2027	2027	0	C!I3750
RCEP D	2022	2022	0	D!D3750
RCEP D	2023	2023	0	D!E3750
RCEP D	2024	2024	0	D!F3750
RCEP D	2025	2025	0	D!G3750
RCEP D	2026	2026	0	D!H3750
RCEP D	2027	2027	0	D!I3750
RCEP E	2022	2022	0	E!D3753
RCEP E	2023	2023	0	E!E3753
RCEP E	2024	2024	0	E!F3753
RCEP E	2025	2025	0	E!G3753
RCEP E	2026	2026	0	E!H3753
RCEP E	2027	2027	0	E!I3753
RCEP F	2022	2022	0	F!D3750
RCEP F	2023	2023	0	F!E3750
RCEP F	2024	2024	0	F!F3750
RCEP F	2025	2025	0	F!G3750
RCEP F	2026	2026	0	F!H3750

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3750
VIFTA	2024	2024	0	VI!F3437
VIFTA	2025	2025	0	VI!G3437
VIFTA	2026	2026	0	VI!H3437
VIFTA	2027	2027	0	VI!I3437

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 2852.90 has 3 lines; 2852.90.20 is distinguished from its siblings by: Mercury sulphides; mercury polysulphides; mercury polyphosphates; mercury carbides; heterocyclic mercury compounds of subheading 2934.99.90; mercury peptone derivatives; other protein derivatives of mercury.	2852.90.10 Mercury tannates; 2852.90.90 Other	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 2852.90.20. 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 2852.90.20 was checked against BT2026 (cell BT2026!N3757), 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.