Vietnam Tariff Intelligence

HS 2918.23.00 detail

HS code	2918.23.00
Description	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives / - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: / - - Other esters of salicylic acid and their salts
Unit	kg/lít
Generated	19/11/2026 06:09:28
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/29182300/

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!K4136
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4136
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4136
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!E4083

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4044
ATIGA	2023	2023	0	AT!F4044
ATIGA	2024	2024	0	AT!G4044
ATIGA	2025	2025	0	AT!H4044
ATIGA	2026	2026	0	AT!I4044
ATIGA	2027	2027	0	AT!J4044
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4082
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4082
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4082
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4082
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4082
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4082
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4086
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4086
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4086
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4086
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4086
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4086
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4086
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4050
AIFTA	30/12/2022	2022	0	AI!F4046
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4046
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4046
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4046
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4046
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4046

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4046
VKFTA	2023	2023	0	VK!F4046
VKFTA	2024	2024	0	VK!G4046
VKFTA	2025	2025	0	VK!H4046
VKFTA	2026	2026	0	VK!I4046
VKFTA	2027	2027	0	VK!J4046
VCFTA	2022	2022	0	VC!D4093
VCFTA	2023	2023	0	VC!E4093
VCFTA	2024	2024	0	VC!F4093
VCFTA	2025	2025	0	VC!G4093
VCFTA	2026	2026	0	VC!H4093
VCFTA	2027	2027	0	VC!I4093
VN-EAEU	2022	2022	0	EAV!D4090
VN-EAEU	2023	2023	0	EAV!E4090
VN-EAEU	2024	2024	0	EAV!F4090
VN-EAEU	2025	2025	0	EAV!G4090
VN-EAEU	2026	2026	0	EAV!H4090
VN-EAEU	2027	2027	0	EAV!I4090
AHKFTA	2022	2022	0	AKH!D4098
AHKFTA	2023	2023	0	AKH!E4098
AHKFTA	2024	2024	0	AKH!F4098
AHKFTA	2025	2025	0	AKH!G4098
AHKFTA	2026	2026	0	AKH!H4098
AHKFTA	2027	2027	0	AKH!I4098
EVFTA	2022	2022	0	EV-NK!D4069
EVFTA	2023	2023	0	EV-NK!E4069

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4069
EVFTA	2025	2025	0	EV-NK!G4069
EVFTA	2026	2026	0	EV-NK!H4069
EVFTA	2027	2027	0	EV-NK!I4069
UKVFTA	2022	2022	0	UKV!D4071
UKVFTA	2023	2023	0	UKV!E4071
UKVFTA	2024	2024	0	UKV!F4071
UKVFTA	2025	2025	0	UKV!G4071
UKVFTA	2026	2026	0	UKV!H4071
UKVFTA	2027	2027	0	UKV!I4071
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4069
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4069
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4069
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4069
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4069
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4069
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4069
RCEP A	2022	2022	0	RCEPT-A!D4090
RCEP A	2023	2023	0	RCEPT-A!E4090
RCEP A	2024	2024	0	RCEPT-A!F4090
RCEP A	2025	2025	0	RCEPT-A!G4090
RCEP A	2026	2026	0	RCEPT-A!H4090
RCEP A	2027	2027	0	RCEPT-A!I4090
RCEP B	2022	2022	0	B!D4090
RCEP B	2023	2023	0	B!E4090
RCEP B	2024	2024	0	B!F4090

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4090
RCEP B	2026	2026	0	B!H4090
RCEP B	2027	2027	0	B!I4090
RCEP C	2022	2022	0	C!D4090
RCEP C	2023	2023	0	C!E4090
RCEP C	2024	2024	0	C!F4090
RCEP C	2025	2025	0	C!G4090
RCEP C	2026	2026	0	C!H4090
RCEP C	2027	2027	0	C!I4090
RCEP D	2022	2022	0	D!D4090
RCEP D	2023	2023	0	D!E4090
RCEP D	2024	2024	0	D!F4090
RCEP D	2025	2025	0	D!G4090
RCEP D	2026	2026	0	D!H4090
RCEP D	2027	2027	0	D!I4090
RCEP E	2022	2022	0	E!D4093
RCEP E	2023	2023	0	E!E4093
RCEP E	2024	2024	0	E!F4093
RCEP E	2025	2025	0	E!G4093
RCEP E	2026	2026	0	E!H4093
RCEP E	2027	2027	0	E!I4093
RCEP F	2022	2022	0	F!D4090
RCEP F	2023	2023	0	F!E4090
RCEP F	2024	2024	0	F!F4090
RCEP F	2025	2025	0	F!G4090
RCEP F	2026	2026	0	F!H4090

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4090
VIFTA	2024	2024	0	VI!F3759
VIFTA	2025	2025	0	VI!G3759
VIFTA	2026	2026	0	VI!H3759
VIFTA	2027	2027	0	VI!I3759

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): 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
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 "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 2918.23.00. 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 2918.23.00 was checked against BT2026 (cell BT2026!N4136), 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
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

Item policy
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.