Vietnam Tariff Intelligence

HS 2920.23.00 detail

HS code	2920.23.00
Description	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives / - Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives: / - - Trimethyl phosphite
Unit	kg/lít
Generated	20/11/2026 06:00:08
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/29202300/

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!K4156
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4156
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4156
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!E4103

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4064
ATIGA	2023	2023	0	AT!F4064
ATIGA	2024	2024	0	AT!G4064
ATIGA	2025	2025	0	AT!H4064
ATIGA	2026	2026	0	AT!I4064
ATIGA	2027	2027	0	AT!J4064
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4102
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4102
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4102
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4102
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4102
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4102
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4106
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4106
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4106
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4106
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4106
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4106
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4106
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4070
AIFTA	30/12/2022	2022	0	AI!F4066
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4066
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4066
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4066
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4066
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4066

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4066
VKFTA	2023	2023	0	VK!F4066
VKFTA	2024	2024	0	VK!G4066
VKFTA	2025	2025	0	VK!H4066
VKFTA	2026	2026	0	VK!I4066
VKFTA	2027	2027	0	VK!J4066
VCFTA	2022	2022	0	VC!D4113
VCFTA	2023	2023	0	VC!E4113
VCFTA	2024	2024	0	VC!F4113
VCFTA	2025	2025	0	VC!G4113
VCFTA	2026	2026	0	VC!H4113
VCFTA	2027	2027	0	VC!I4113
VN-EAEU	2022	2022	0	EAV!D4110
VN-EAEU	2023	2023	0	EAV!E4110
VN-EAEU	2024	2024	0	EAV!F4110
VN-EAEU	2025	2025	0	EAV!G4110
VN-EAEU	2026	2026	0	EAV!H4110
VN-EAEU	2027	2027	0	EAV!I4110
AHKFTA	2022	2022	0	AKH!D4118
AHKFTA	2023	2023	0	AKH!E4118
AHKFTA	2024	2024	0	AKH!F4118
AHKFTA	2025	2025	0	AKH!G4118
AHKFTA	2026	2026	0	AKH!H4118
AHKFTA	2027	2027	0	AKH!I4118
EVFTA	2022	2022	0	EV-NK!D4089
EVFTA	2023	2023	0	EV-NK!E4089

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4089
EVFTA	2025	2025	0	EV-NK!G4089
EVFTA	2026	2026	0	EV-NK!H4089
EVFTA	2027	2027	0	EV-NK!I4089
UKVFTA	2022	2022	0	UKV!D4091
UKVFTA	2023	2023	0	UKV!E4091
UKVFTA	2024	2024	0	UKV!F4091
UKVFTA	2025	2025	0	UKV!G4091
UKVFTA	2026	2026	0	UKV!H4091
UKVFTA	2027	2027	0	UKV!I4091
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4089
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4089
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4089
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4089
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4089
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4089
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4089
RCEP A	2022	2022	0	RCEPT-A!D4110
RCEP A	2023	2023	0	RCEPT-A!E4110
RCEP A	2024	2024	0	RCEPT-A!F4110
RCEP A	2025	2025	0	RCEPT-A!G4110
RCEP A	2026	2026	0	RCEPT-A!H4110
RCEP A	2027	2027	0	RCEPT-A!I4110
RCEP B	2022	2022	0	B!D4110
RCEP B	2023	2023	0	B!E4110
RCEP B	2024	2024	0	B!F4110

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4110
RCEP B	2026	2026	0	B!H4110
RCEP B	2027	2027	0	B!I4110
RCEP C	2022	2022	0	C!D4110
RCEP C	2023	2023	0	C!E4110
RCEP C	2024	2024	0	C!F4110
RCEP C	2025	2025	0	C!G4110
RCEP C	2026	2026	0	C!H4110
RCEP C	2027	2027	0	C!I4110
RCEP D	2022	2022	0	D!D4110
RCEP D	2023	2023	0	D!E4110
RCEP D	2024	2024	0	D!F4110
RCEP D	2025	2025	0	D!G4110
RCEP D	2026	2026	0	D!H4110
RCEP D	2027	2027	0	D!I4110
RCEP E	2022	2022	0	E!D4113
RCEP E	2023	2023	0	E!E4113
RCEP E	2024	2024	0	E!F4113
RCEP E	2025	2025	0	E!G4113
RCEP E	2026	2026	0	E!H4113
RCEP E	2027	2027	0	E!I4113
RCEP F	2022	2022	0	F!D4110
RCEP F	2023	2023	0	F!E4110
RCEP F	2024	2024	0	F!F4110
RCEP F	2025	2025	0	F!G4110
RCEP F	2026	2026	0	F!H4110

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4110
VIFTA	2024	2024	0	VI!F3777
VIFTA	2025	2025	0	VI!G3777
VIFTA	2026	2026	0	VI!H3777
VIFTA	2027	2027	0	VI!I3777

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): Hóa chất Bảng 3 (3B-Các tiền chất 33/2024/NĐ-CP & 26/2026/NĐ-CP)		33/2024/NĐ-CP, 26/2026/NĐ-CP	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Khai báo HC NK trước khi TQ qua CTT 1CQG (Đ6-NĐ26)			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 2920.23.00. 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 2920.23.00 was checked against BT2026 (cell BT2026!N4156), 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
Hóa chất Bảng 3 (3B-Các tiền chất 33/2024/NĐ-CP & 26/2026/NĐ-CP)

Item policy
Khai báo HC NK trước khi TQ qua CTT 1CQG (Đ6-NĐ26)

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.