Vietnam Tariff Intelligence

# HS 3105.10.10 detail

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|---|---|
| **HS code** | 3105.10.10 |
| **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: / - - Superphosphates and calcined phosphatic fertilisers |
| **Unit** | kg |
| **Generated** | 15/11/2026 12:39:25 |
| **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/31051010/ |

## 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!K4760 |
| Preferential (MFN) | 6 | 6% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N4760 |
| VAT | 5/8/10 | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4760 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 5 | 5% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ4760 |
| 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 |
| 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 |
| 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 |
| 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 |
| EVFTA | 0,7 | 0.7% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0,7 | 0.7% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 3 | 3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 3 | 3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 3 | 3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 3 | 3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 3 | 3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annex D) | 3,3 | 3.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VIFTA | 4.2 | 4.2% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 6 | 6% | Consolidated BT2026 | 2026 | AHK | 123/2022/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 |
| 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!E4653 |
| ATIGA | 2022 | 2022 | 0 | AT!E4614 |
| ATIGA | 2023 | 2023 | 0 | AT!F4614 |
| ATIGA | 2024 | 2024 | 0 | AT!G4614 |
| ATIGA | 2025 | 2025 | 0 | AT!H4614 |
| ATIGA | 2026 | 2026 | 0 | AT!I4614 |
| ATIGA | 2027 | 2027 | 0 | AT!J4614 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E4652 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F4652 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G4652 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H4652 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I4652 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J4652 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E4656 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F4656 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G4656 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H4656 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I4656 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J4656 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F4656 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H4620 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F4616 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G4616 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H4616 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I4616 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J4616 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K4616 |
| VKFTA | 2022 | 2022 | 5 | VK!E4616 |
| VKFTA | 2023 | 2023 | 5 | VK!F4616 |
| VKFTA | 2024 | 2024 | 5 | VK!G4616 |
| VKFTA | 2025 | 2025 | 5 | VK!H4616 |
| VKFTA | 2026 | 2026 | 5 | VK!I4616 |
| VKFTA | 2027 | 2027 | 5 | VK!J4616 |
| VCFTA | 2022 | 2022 | 0 | VC!D4663 |
| VCFTA | 2023 | 2023 | 0 | VC!E4663 |
| VCFTA | 2024 | 2024 | 0 | VC!F4663 |
| VCFTA | 2025 | 2025 | 0 | VC!G4663 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H4663 |
| VCFTA | 2027 | 2027 | 0 | VC!I4663 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D4660 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E4660 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F4660 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G4660 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H4660 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I4660 |
| AHKFTA | 2022 | 2022 | 6 | AKH!D4668 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E4668 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F4668 |
| AHKFTA | 2025 | 2025 | 6 | AKH!G4668 |
| AHKFTA | 2026 | 2026 | 6 | AKH!H4668 |
| AHKFTA | 2027 | 2027 | 6 | AKH!I4668 |
| EVFTA | 2022 | 2022 | 3,7 | EV-NK!D4639 |
| EVFTA | 2023 | 2023 | 3 | EV-NK!E4639 |
| EVFTA | 2024 | 2024 | 2,2 | EV-NK!F4639 |
| EVFTA | 2025 | 2025 | 1,5 | EV-NK!G4639 |
| EVFTA | 2026 | 2026 | 0,7 | EV-NK!H4639 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I4639 |
| UKVFTA | 2022 | 2022 | 3,7 | UKV!D4641 |
| UKVFTA | 2023 | 2023 | 3 | UKV!E4641 |
| UKVFTA | 2024 | 2024 | 2,2 | UKV!F4641 |
| UKVFTA | 2025 | 2025 | 1,5 | UKV!G4641 |
| UKVFTA | 2026 | 2026 | 0,7 | UKV!H4641 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I4641 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D4639 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E4639 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F4639 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G4639 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H4639 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I4639 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J4639 |
| RCEP A | 2022 | 2022 | 5,4 | RCEPT-A!D4660 |
| RCEP A | 2023 | 2023 | 4,8 | RCEPT-A!E4660 |
| RCEP A | 2024 | 2024 | 4,2 | RCEPT-A!F4660 |
| RCEP A | 2025 | 2025 | 3,6 | RCEPT-A!G4660 |
| RCEP A | 2026 | 2026 | 3 | RCEPT-A!H4660 |
| RCEP A | 2027 | 2027 | 2,4 | RCEPT-A!I4660 |
| RCEP B | 2022 | 2022 | 5,4 | B!D4660 |
| RCEP B | 2023 | 2023 | 4,8 | B!E4660 |
| RCEP B | 2024 | 2024 | 4,2 | B!F4660 |
| RCEP B | 2025 | 2025 | 3,6 | B!G4660 |
| RCEP B | 2026 | 2026 | 3 | B!H4660 |
| RCEP B | 2027 | 2027 | 2,4 | B!I4660 |
| RCEP C | 2022 | 2022 | 5,4 | C!D4660 |
| RCEP C | 2023 | 2023 | 4,8 | C!E4660 |
| RCEP C | 2024 | 2024 | 4,2 | C!F4660 |
| RCEP C | 2025 | 2025 | 3,6 | C!G4660 |
| RCEP C | 2026 | 2026 | 3 | C!H4660 |
| RCEP C | 2027 | 2027 | 2,4 | C!I4660 |
| RCEP D | 2022 | 2022 | 5,5 | D!D4660 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 4,9 | D!E4660 |
| RCEP D | 2024 | 2024 | 4,4 | D!F4660 |
| RCEP D | 2025 | 2025 | 3,8 | D!G4660 |
| RCEP D | 2026 | 2026 | 3,3 | D!H4660 |
| RCEP D | 2027 | 2027 | 2,7 | D!I4660 |
| RCEP E | 2022 | 2022 | 5,4 | E!D4663 |
| RCEP E | 2023 | 2023 | 4,8 | E!E4663 |
| RCEP E | 2024 | 2024 | 4,2 | E!F4663 |
| RCEP E | 2025 | 2025 | 3,6 | E!G4663 |
| RCEP E | 2026 | 2026 | 3 | E!H4663 |
| RCEP E | 2027 | 2027 | 2,4 | E!I4663 |
| RCEP F | 2022 | 2022 | 5,4 | F!D4660 |
| RCEP F | 2023 | 2023 | 4,8 | F!E4660 |
| RCEP F | 2024 | 2024 | 4,2 | F!F4660 |
| RCEP F | 2025 | 2025 | 3,6 | F!G4660 |
| RCEP F | 2026 | 2026 | 3 | F!H4660 |
| RCEP F | 2027 | 2027 | 2,4 | F!I4660 |
| VIFTA | 2024 | 2024 | 5.4 | VI!F4296 |
| VIFTA | 2025 | 2025 | 4.8 | VI!G4296 |
| VIFTA | 2026 | 2026 | 4.2 | VI!H4296 |
| VIFTA | 2027 | 2027 | 3.6 | VI!I4296 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving. | MFN 6% | | 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; 3105.10.10 is distinguished from its siblings by: Superphosphates and calcined phosphatic fertilisers. | 3105.10.20 Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; 3105.10.90 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 "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 3105.10.10. 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 3105.10.10 was checked against BT2026 (cell BT2026!N4760), 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.