Vietnam Tariff Intelligence

HS 3105.51.00 detail

HS code	3105.51.00
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 / - Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus: / - - Containing nitrates and phosphates
Unit	kg
Generated	06/11/2026 02:37:17
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/31055100/

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!K4767
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4767
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4767
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ4767
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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!E4660
ATIGA	2022	2022	0	AT!E4621
ATIGA	2023	2023	0	AT!F4621
ATIGA	2024	2024	0	AT!G4621
ATIGA	2025	2025	0	AT!H4621
ATIGA	2026	2026	0	AT!I4621
ATIGA	2027	2027	0	AT!J4621
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E4659
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F4659
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G4659
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H4659

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I4659
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J4659
VJEPA	30/12/2022 - 31/3/2023	2022	1	VJ!E4663
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F4663
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4663
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4663
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4663
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4663
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4663
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4627
AIFTA	30/12/2022	2022	0	AI!F4623
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4623
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4623
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4623
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4623
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4623
VKFTA	2022	2022	0	VK!E4623
VKFTA	2023	2023	0	VK!F4623
VKFTA	2024	2024	0	VK!G4623
VKFTA	2025	2025	0	VK!H4623
VKFTA	2026	2026	0	VK!I4623
VKFTA	2027	2027	0	VK!J4623
VCFTA	2022	2022	0	VC!D4670
VCFTA	2023	2023	0	VC!E4670
VCFTA	2024	2024	0	VC!F4670
VCFTA	2025	2025	0	VC!G4670

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4670
VCFTA	2027	2027	0	VC!I4670
VN-EAEU	2022	2022	0	EAV!D4667
VN-EAEU	2023	2023	0	EAV!E4667
VN-EAEU	2024	2024	0	EAV!F4667
VN-EAEU	2025	2025	0	EAV!G4667
VN-EAEU	2026	2026	0	EAV!H4667
VN-EAEU	2027	2027	0	EAV!I4667
AHKFTA	2022	2022	0	AKH!D4675
AHKFTA	2023	2023	0	AKH!E4675
AHKFTA	2024	2024	0	AKH!F4675
AHKFTA	2025	2025	0	AKH!G4675
AHKFTA	2026	2026	0	AKH!H4675
AHKFTA	2027	2027	0	AKH!I4675
EVFTA	2022	2022	0	EV-NK!D4646
EVFTA	2023	2023	0	EV-NK!E4646
EVFTA	2024	2024	0	EV-NK!F4646
EVFTA	2025	2025	0	EV-NK!G4646
EVFTA	2026	2026	0	EV-NK!H4646
EVFTA	2027	2027	0	EV-NK!I4646
UKVFTA	2022	2022	0	UKV!D4648
UKVFTA	2023	2023	0	UKV!E4648
UKVFTA	2024	2024	0	UKV!F4648
UKVFTA	2025	2025	0	UKV!G4648
UKVFTA	2026	2026	0	UKV!H4648
UKVFTA	2027	2027	0	UKV!I4648

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4646
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4646
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4646
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4646
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4646
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4646
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4646
RCEP A	2022	2022	0	RCEPT-A!D4667
RCEP A	2023	2023	0	RCEPT-A!E4667
RCEP A	2024	2024	0	RCEPT-A!F4667
RCEP A	2025	2025	0	RCEPT-A!G4667
RCEP A	2026	2026	0	RCEPT-A!H4667
RCEP A	2027	2027	0	RCEPT-A!I4667
RCEP B	2022	2022	0	B!D4667
RCEP B	2023	2023	0	B!E4667
RCEP B	2024	2024	0	B!F4667
RCEP B	2025	2025	0	B!G4667
RCEP B	2026	2026	0	B!H4667
RCEP B	2027	2027	0	B!I4667
RCEP C	2022	2022	0	C!D4667
RCEP C	2023	2023	0	C!E4667
RCEP C	2024	2024	0	C!F4667
RCEP C	2025	2025	0	C!G4667
RCEP C	2026	2026	0	C!H4667
RCEP C	2027	2027	0	C!I4667
RCEP D	2022	2022	0	D!D4667

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E4667
RCEP D	2024	2024	0	D!F4667
RCEP D	2025	2025	0	D!G4667
RCEP D	2026	2026	0	D!H4667
RCEP D	2027	2027	0	D!I4667
RCEP E	2022	2022	0	E!D4670
RCEP E	2023	2023	0	E!E4670
RCEP E	2024	2024	0	E!F4670
RCEP E	2025	2025	0	E!G4670
RCEP E	2026	2026	0	E!H4670
RCEP E	2027	2027	0	E!I4670
RCEP F	2022	2022	0	F!D4667
RCEP F	2023	2023	0	F!E4667
RCEP F	2024	2024	0	F!F4667
RCEP F	2025	2025	0	F!G4667
RCEP F	2026	2026	0	F!H4667
RCEP F	2027	2027	0	F!I4667
VIFTA	2024	2024	0	VI!F4303
VIFTA	2025	2025	0	VI!G4303
VIFTA	2026	2026	0	VI!H4303
VIFTA	2027	2027	0	VI!I4303

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
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 3105.51.00 was checked against BT2026 (cell BT2026!N4767), 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.