Vietnam Tariff Intelligence

HS 2845.20.00 detail

HS code	2845.20.00
Description	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined / - Boron enriched in boron-10 and its compounds
Unit	kg
Generated	10/11/2026 17:38:28
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://www.vietnamtariff.com/hs-code/28452000/

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!K3735
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3735
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3735
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!E3716

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3677
ATIGA	2023	2023	0	AT!F3677
ATIGA	2024	2024	0	AT!G3677
ATIGA	2025	2025	0	AT!H3677
ATIGA	2026	2026	0	AT!I3677
ATIGA	2027	2027	0	AT!J3677
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3715
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3715
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3715
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3715
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3715
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3715
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3719
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3719
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3719
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3719
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3719
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3719
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3719
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3683
AIFTA	30/12/2022	2022	0	AI!F3679
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3679
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3679
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3679
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3679
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3679

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3679
VKFTA	2023	2023	0	VK!F3679
VKFTA	2024	2024	0	VK!G3679
VKFTA	2025	2025	0	VK!H3679
VKFTA	2026	2026	0	VK!I3679
VKFTA	2027	2027	0	VK!J3679
VCFTA	2022	2022	0	VC!D3726
VCFTA	2023	2023	0	VC!E3726
VCFTA	2024	2024	0	VC!F3726
VCFTA	2025	2025	0	VC!G3726
VCFTA	2026	2026	0	VC!H3726
VCFTA	2027	2027	0	VC!I3726
VN-EAEU	2022	2022	0	EAV!D3723
VN-EAEU	2023	2023	0	EAV!E3723
VN-EAEU	2024	2024	0	EAV!F3723
VN-EAEU	2025	2025	0	EAV!G3723
VN-EAEU	2026	2026	0	EAV!H3723
VN-EAEU	2027	2027	0	EAV!I3723
AHKFTA	2022	2022	0	AKH!D3731
AHKFTA	2023	2023	0	AKH!E3731
AHKFTA	2024	2024	0	AKH!F3731
AHKFTA	2025	2025	0	AKH!G3731
AHKFTA	2026	2026	0	AKH!H3731
AHKFTA	2027	2027	0	AKH!I3731
EVFTA	2022	2022	0	EV-NK!D3702
EVFTA	2023	2023	0	EV-NK!E3702

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3702
EVFTA	2025	2025	0	EV-NK!G3702
EVFTA	2026	2026	0	EV-NK!H3702
EVFTA	2027	2027	0	EV-NK!I3702
UKVFTA	2022	2022	0	UKV!D3704
UKVFTA	2023	2023	0	UKV!E3704
UKVFTA	2024	2024	0	UKV!F3704
UKVFTA	2025	2025	0	UKV!G3704
UKVFTA	2026	2026	0	UKV!H3704
UKVFTA	2027	2027	0	UKV!I3704
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3702
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3702
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3702
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3702
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3702
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3702
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3702
RCEP A	2022	2022	0	RCEPT-A!D3723
RCEP A	2023	2023	0	RCEPT-A!E3723
RCEP A	2024	2024	0	RCEPT-A!F3723
RCEP A	2025	2025	0	RCEPT-A!G3723
RCEP A	2026	2026	0	RCEPT-A!H3723
RCEP A	2027	2027	0	RCEPT-A!I3723
RCEP B	2022	2022	0	B!D3723
RCEP B	2023	2023	0	B!E3723
RCEP B	2024	2024	0	B!F3723

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3723
RCEP B	2026	2026	0	B!H3723
RCEP B	2027	2027	0	B!I3723
RCEP C	2022	2022	0	C!D3723
RCEP C	2023	2023	0	C!E3723
RCEP C	2024	2024	0	C!F3723
RCEP C	2025	2025	0	C!G3723
RCEP C	2026	2026	0	C!H3723
RCEP C	2027	2027	0	C!I3723
RCEP D	2022	2022	0	D!D3723
RCEP D	2023	2023	0	D!E3723
RCEP D	2024	2024	0	D!F3723
RCEP D	2025	2025	0	D!G3723
RCEP D	2026	2026	0	D!H3723
RCEP D	2027	2027	0	D!I3723
RCEP E	2022	2022	0	E!D3726
RCEP E	2023	2023	0	E!E3726
RCEP E	2024	2024	0	E!F3726
RCEP E	2025	2025	0	E!G3726
RCEP E	2026	2026	0	E!H3726
RCEP E	2027	2027	0	E!I3726
RCEP F	2022	2022	0	F!D3723
RCEP F	2023	2023	0	F!E3723
RCEP F	2024	2024	0	F!F3723
RCEP F	2025	2025	0	F!G3723
RCEP F	2026	2026	0	F!H3723

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3723
VIFTA	2024	2024	0	VI!F3415
VIFTA	2025	2025	0	VI!G3415
VIFTA	2026	2026	0	VI!H3415
VIFTA	2027	2027	0	VI!I3415

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	2845.20.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 2845.20.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 2845.20.00. 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 2845.20.00 was checked against BT2026 (cell BT2026!N3735), 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.