Vietnam Tariff Intelligence

HS 2818.20.00 detail

HS code	2818.20.00
Description	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide / - Aluminium oxide, other than artificial corundum
Unit	kg
Generated	09/11/2026 21:52:31
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/28182000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3535
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N3535
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q3535
Excise tax		No data			
Environmental tax		No data			
Export duty	2	2%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3535
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E3494
ATIGA	2022	2022	0	AT!E3455
ATIGA	2023	2023	0	AT!F3455
ATIGA	2024	2024	0	AT!G3455
ATIGA	2025	2025	0	AT!H3455
ATIGA	2026	2026	0	AT!I3455
ATIGA	2027	2027	0	AT!J3455
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3493
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3493
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3493

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3493
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3493
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3493
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3497
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3497
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3497
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3497
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3497
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3497
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3497
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3461
AIFTA	30/12/2022	2022	0	AI!F3457
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3457
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3457
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3457
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3457
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3457
VKFTA	2022	2022	0	VK!E3457
VKFTA	2023	2023	0	VK!F3457
VKFTA	2024	2024	0	VK!G3457
VKFTA	2025	2025	0	VK!H3457
VKFTA	2026	2026	0	VK!I3457
VKFTA	2027	2027	0	VK!J3457
VCFTA	2022	2022	0	VC!D3504
VCFTA	2023	2023	0	VC!E3504
VCFTA	2024	2024	0	VC!F3504

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G3504
VCFTA	2026	2026	0	VC!H3504
VCFTA	2027	2027	0	VC!I3504
VN-EAEU	2022	2022	0	EAV!D3501
VN-EAEU	2023	2023	0	EAV!E3501
VN-EAEU	2024	2024	0	EAV!F3501
VN-EAEU	2025	2025	0	EAV!G3501
VN-EAEU	2026	2026	0	EAV!H3501
VN-EAEU	2027	2027	0	EAV!I3501
AHKFTA	2022	2022	0	AKH!D3509
AHKFTA	2023	2023	0	AKH!E3509
AHKFTA	2024	2024	0	AKH!F3509
AHKFTA	2025	2025	0	AKH!G3509
AHKFTA	2026	2026	0	AKH!H3509
AHKFTA	2027	2027	0	AKH!I3509
EVFTA	2022	2022	0	EV-NK!D3480
EVFTA	2023	2023	0	EV-NK!E3480
EVFTA	2024	2024	0	EV-NK!F3480
EVFTA	2025	2025	0	EV-NK!G3480
EVFTA	2026	2026	0	EV-NK!H3480
EVFTA	2027	2027	0	EV-NK!I3480
UKVFTA	2022	2022	0	UKV!D3482
UKVFTA	2023	2023	0	UKV!E3482
UKVFTA	2024	2024	0	UKV!F3482
UKVFTA	2025	2025	0	UKV!G3482
UKVFTA	2026	2026	0	UKV!H3482

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I3482
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3480
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3480
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3480
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3480
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3480
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3480
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3480
RCEP A	2022	2022	0	RCEPT-A!D3501
RCEP A	2023	2023	0	RCEPT-A!E3501
RCEP A	2024	2024	0	RCEPT-A!F3501
RCEP A	2025	2025	0	RCEPT-A!G3501
RCEP A	2026	2026	0	RCEPT-A!H3501
RCEP A	2027	2027	0	RCEPT-A!I3501
RCEP B	2022	2022	0	B!D3501
RCEP B	2023	2023	0	B!E3501
RCEP B	2024	2024	0	B!F3501
RCEP B	2025	2025	0	B!G3501
RCEP B	2026	2026	0	B!H3501
RCEP B	2027	2027	0	B!I3501
RCEP C	2022	2022	0	C!D3501
RCEP C	2023	2023	0	C!E3501
RCEP C	2024	2024	0	C!F3501
RCEP C	2025	2025	0	C!G3501
RCEP C	2026	2026	0	C!H3501
RCEP C	2027	2027	0	C!I3501

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D3501
RCEP D	2023	2023	0	D!E3501
RCEP D	2024	2024	0	D!F3501
RCEP D	2025	2025	0	D!G3501
RCEP D	2026	2026	0	D!H3501
RCEP D	2027	2027	0	D!I3501
RCEP E	2022	2022	0	E!D3504
RCEP E	2023	2023	0	E!E3504
RCEP E	2024	2024	0	E!F3504
RCEP E	2025	2025	0	E!G3504
RCEP E	2026	2026	0	E!H3504
RCEP E	2027	2027	0	E!I3504
RCEP F	2022	2022	0	F!D3501
RCEP F	2023	2023	0	F!E3501
RCEP F	2024	2024	0	F!F3501
RCEP F	2025	2025	0	F!G3501
RCEP F	2026	2026	0	F!H3501
RCEP F	2027	2027	0	F!I3501
VIFTA	2024	2024	0	VI!F3219
VIFTA	2025	2025	0	VI!G3219
VIFTA	2026	2026	0	VI!H3219
VIFTA	2027	2027	0	VI!I3219

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
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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Nhôm > Nhôm chưa gia công, nhôm ôxit. (Tham chiếu mã HS 8 số)		174/2025/NĐ-CP - PL1	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 2818.20.00. 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 2% for 2818.20.00 was checked against BT2026 (cell BT2026!N3535), 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)

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.