Vietnam Tariff Intelligence

HS 3404.90.10 detail

HS code	3404.90.10
Description	Artificial waxes and prepared waxes / - Other: / - - Of chemically modified lignite
Unit	kg
Generated	04/11/2026 03:55:23
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/34049010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5104
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5104
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5104
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E4984
ATIGA	2022	2022	0	AT!E4945

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F4945
ATIGA	2024	2024	0	AT!G4945
ATIGA	2025	2025	0	AT!H4945
ATIGA	2026	2026	0	AT!I4945
ATIGA	2027	2027	0	AT!J4945
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4989
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4989
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4989
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4989
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4989
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4989
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4987
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4987
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4987
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4987
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4987
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4987
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4987
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4951
AIFTA	30/12/2022	2022	0	AI!F4947
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4947
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4947
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4947
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4947
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4947
VKFTA	2022	2022	0	VK!E4956

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F4956
VKFTA	2024	2024	0	VK!G4956
VKFTA	2025	2025	0	VK!H4956
VKFTA	2026	2026	0	VK!I4956
VKFTA	2027	2027	0	VK!J4956
VCFTA	2022	2022	0	VC!D4994
VCFTA	2023	2023	0	VC!E4994
VCFTA	2024	2024	0	VC!F4994
VCFTA	2025	2025	0	VC!G4994
VCFTA	2026	2026	0	VC!H4994
VCFTA	2027	2027	0	VC!I4994
VN-EAEU	2022	2022	0	EAV!D4991
VN-EAEU	2023	2023	0	EAV!E4991
VN-EAEU	2024	2024	0	EAV!F4991
VN-EAEU	2025	2025	0	EAV!G4991
VN-EAEU	2026	2026	0	EAV!H4991
VN-EAEU	2027	2027	0	EAV!I4991
AHKFTA	2022	2022	0	AKH!D4999
AHKFTA	2023	2023	0	AKH!E4999
AHKFTA	2024	2024	0	AKH!F4999
AHKFTA	2025	2025	0	AKH!G4999
AHKFTA	2026	2026	0	AKH!H4999
AHKFTA	2027	2027	0	AKH!I4999
EVFTA	2022	2022	1,5	EV-NK!D4970
EVFTA	2023	2023	1	EV-NK!E4970
EVFTA	2024	2024	0,5	EV-NK!F4970

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G4970
EVFTA	2026	2026	0	EV-NK!H4970
EVFTA	2027	2027	0	EV-NK!I4970
UKVFTA	2022	2022	1,5	UKV!D4972
UKVFTA	2023	2023	1	UKV!E4972
UKVFTA	2024	2024	0,5	UKV!F4972
UKVFTA	2025	2025	0	UKV!G4972
UKVFTA	2026	2026	0	UKV!H4972
UKVFTA	2027	2027	0	UKV!I4972
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4970
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4970
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4970
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4970
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4970
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4970
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4970
RCEP A	2022	2022	0	RCEPT-A!D4991
RCEP A	2023	2023	0	RCEPT-A!E4991
RCEP A	2024	2024	0	RCEPT-A!F4991
RCEP A	2025	2025	0	RCEPT-A!G4991
RCEP A	2026	2026	0	RCEPT-A!H4991
RCEP A	2027	2027	0	RCEPT-A!I4991
RCEP B	2022	2022	0	B!D4991
RCEP B	2023	2023	0	B!E4991
RCEP B	2024	2024	0	B!F4991
RCEP B	2025	2025	0	B!G4991

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H4991
RCEP B	2027	2027	0	B!I4991
RCEP C	2022	2022	0	C!D4991
RCEP C	2023	2023	0	C!E4991
RCEP C	2024	2024	0	C!F4991
RCEP C	2025	2025	0	C!G4991
RCEP C	2026	2026	0	C!H4991
RCEP C	2027	2027	0	C!I4991
RCEP D	2022	2022	0	D!D4991
RCEP D	2023	2023	0	D!E4991
RCEP D	2024	2024	0	D!F4991
RCEP D	2025	2025	0	D!G4991
RCEP D	2026	2026	0	D!H4991
RCEP D	2027	2027	0	D!I4991
RCEP E	2022	2022	0	E!D4994
RCEP E	2023	2023	0	E!E4994
RCEP E	2024	2024	0	E!F4994
RCEP E	2025	2025	0	E!G4994
RCEP E	2026	2026	0	E!H4994
RCEP E	2027	2027	0	E!I4994
RCEP F	2022	2022	0	F!D4991
RCEP F	2023	2023	0	F!E4991
RCEP F	2024	2024	0	F!F4991
RCEP F	2025	2025	0	F!G4991
RCEP F	2026	2026	0	F!H4991
RCEP F	2027	2027	0	F!I4991

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F4604
VIFTA	2025	2025	0	VI!G4604
VIFTA	2026	2026	0	VI!H4604
VIFTA	2027	2027	0	VI!I4604

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3404.90 has 2 lines; 3404.90.10 is distinguished from its siblings by: Of chemically modified lignite.	3404.90.90 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 "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 3404.90.10. 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 3% for 3404.90.10 was checked against BT2026 (cell BT2026!N5104), 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.