Vietnam Tariff Intelligence

HS 3825.50.00 detail

HS code	3825.50.00
Description	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter / - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids
Unit	kg
Generated	11/11/2026 15:38:50
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/38255000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5538
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5538
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5538
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
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	20	20%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		*	AC!E5407
ATIGA	2022	2022	*	AT!E5368
ATIGA	2023	2023	*	AT!F5368
ATIGA	2024	2024	*	AT!G5368
ATIGA	2025	2025	*	AT!H5368
ATIGA	2026	2026	*	AT!I5368
ATIGA	2027	2027	*	AT!J5368
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E5412
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F5412

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G5412
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H5412
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I5412
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J5412
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E5410
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F5410
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G5410
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H5410
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I5410
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J5410
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F5412
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H5374
AIFTA	30/12/2022	2022	*	AI!F5370
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5370
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5370
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5370
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5370
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5370
VKFTA	2022	2022	20	VK!E5379
VKFTA	2023	2023	20	VK!F5379
VKFTA	2024	2024	20	VK!G5379
VKFTA	2025	2025	20	VK!H5379
VKFTA	2026	2026	20	VK!I5379
VKFTA	2027	2027	20	VK!J5379
VCFTA	2022	2022	*	VC!D5420
VCFTA	2023	2023	*	VC!E5420

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F5420
VCFTA	2025	2025	*	VC!G5420
VCFTA	2026	2026	*	VC!H5420
VCFTA	2027	2027	*	VC!I5420
VN-EAEU	2022	2022	*	EAV!D5421
VN-EAEU	2023	2023	*	EAV!E5421
VN-EAEU	2024	2024	*	EAV!F5421
VN-EAEU	2025	2025	*	EAV!G5421
VN-EAEU	2026	2026	*	EAV!H5421
VN-EAEU	2027	2027	*	EAV!I5421
AHKFTA	2022	2022	*	AKH!D5424
AHKFTA	2023	2023	*	AKH!E5424
AHKFTA	2024	2024	*	AKH!F5424
AHKFTA	2025	2025	*	AKH!G5424
AHKFTA	2026	2026	*	AKH!H5424
AHKFTA	2027	2027	*	AKH!I5424
EVFTA	2022	2022	14,5	EV-NK!D5393
EVFTA	2023	2023	12,7	EV-NK!E5393
EVFTA	2024	2024	10,9	EV-NK!F5393
EVFTA	2025	2025	9	EV-NK!G5393
EVFTA	2026	2026	7,2	EV-NK!H5393
EVFTA	2027	2027	5,4	EV-NK!I5393
UKVFTA	2022	2022	14,5	UKV!D5395
UKVFTA	2023	2023	12,7	UKV!E5395
UKVFTA	2024	2024	10,9	UKV!F5395
UKVFTA	2025	2025	9	UKV!G5395

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	7,2	UKV!H5395
UKVFTA	2027	2027	5,4	UKV!I5395
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D5393
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E5393
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F5393
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G5393
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H5393
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I5393
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J5393
RCEP A	2022	2022	*	RCEPT-A!D5414
RCEP A	2023	2023	*	RCEPT-A!E5414
RCEP A	2024	2024	*	RCEPT-A!F5414
RCEP A	2025	2025	*	RCEPT-A!G5414
RCEP A	2026	2026	*	RCEPT-A!H5414
RCEP A	2027	2027	*	RCEPT-A!I5414
RCEP B	2022	2022	*	B!D5414
RCEP B	2023	2023	*	B!E5414
RCEP B	2024	2024	*	B!F5414
RCEP B	2025	2025	*	B!G5414
RCEP B	2026	2026	*	B!H5414
RCEP B	2027	2027	*	B!I5414
RCEP C	2022	2022	*	C!D5414
RCEP C	2023	2023	*	C!E5414
RCEP C	2024	2024	*	C!F5414
RCEP C	2025	2025	*	C!G5414
RCEP C	2026	2026	*	C!H5414

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I5414
RCEP D	2022	2022	*	D!D5414
RCEP D	2023	2023	*	D!E5414
RCEP D	2024	2024	*	D!F5414
RCEP D	2025	2025	*	D!G5414
RCEP D	2026	2026	*	D!H5414
RCEP D	2027	2027	*	D!I5414
RCEP E	2022	2022	*	E!D5417
RCEP E	2023	2023	*	E!E5417
RCEP E	2024	2024	*	E!F5417
RCEP E	2025	2025	*	E!G5417
RCEP E	2026	2026	*	E!H5417
RCEP E	2027	2027	*	E!I5417
RCEP F	2022	2022	*	F!D5414
RCEP F	2023	2023	*	F!E5414
RCEP F	2024	2024	*	F!F5414
RCEP F	2025	2025	*	F!G5414
RCEP F	2026	2026	*	F!H5414
RCEP F	2027	2027	*	F!I5414
VIFTA	2024	2024	18	VI!F4982
VIFTA	2025	2025	16	VI!G4982
VIFTA	2026	2026	14	VI!H4982
VIFTA	2027	2027	12	VI!I4982

Advisory & warnings

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

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VKFTA 20%, VN-LAO 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 3825.50.00. 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 20% for 3825.50.00 was checked against BT2026 (cell BT2026!N5538), 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.