Vietnam Tariff Intelligence

HS 3402.90.91 detail

HS code	3402.90.91
Description	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01 / - Other: / - - Other: / - - - Anionic wetting agents
Unit	kg
Generated	10/11/2026 06:45:19
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/34029091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5071
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N5071
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5071
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-KH, MY)	0% (except KH, MY)	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
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
EVFTA	0,8	0.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,8	0.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	4,4	4.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	4.6	4.6%	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!E4949
ATIGA	2022	2022	0	AT!E4910
ATIGA	2023	2023	0	AT!F4910
ATIGA	2024	2024	0	AT!G4910
ATIGA	2025	2025	0	AT!H4910
ATIGA	2026	2026	0	AT!I4910
ATIGA	2027	2027	0	AT!J4910
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4954
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4954
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4954
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4954

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4954
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4954
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4952
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4952
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4952
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4952
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4952
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4952
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4952
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4916
AIFTA	30/12/2022	2022	0	AI!F4912
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4912
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4912
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4912
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4912
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4912
VKFTA	2022	2022	0	VK!E4921
VKFTA	2023	2023	0	VK!F4921
VKFTA	2024	2024	0	VK!G4921
VKFTA	2025	2025	0	VK!H4921
VKFTA	2026	2026	0	VK!I4921
VKFTA	2027	2027	0	VK!J4921
VCFTA	2022	2022	1	VC!D4959
VCFTA	2023	2023	1	VC!E4959
VCFTA	2024	2024	0	VC!F4959
VCFTA	2025	2025	0	VC!G4959

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4959
VCFTA	2027	2027	0	VC!I4959
VN-EAEU	2022	2022	0	EAV!D4956
VN-EAEU	2023	2023	0	EAV!E4956
VN-EAEU	2024	2024	0	EAV!F4956
VN-EAEU	2025	2025	0	EAV!G4956
VN-EAEU	2026	2026	0	EAV!H4956
VN-EAEU	2027	2027	0	EAV!I4956
AHKFTA	2022	2022	5	AKH!D4964
AHKFTA	2023	2023	3	AKH!E4964
AHKFTA	2024	2024	3	AKH!F4964
AHKFTA	2025	2025	2	AKH!G4964
AHKFTA	2026	2026	2	AKH!H4964
AHKFTA	2027	2027	0	AKH!I4964
EVFTA	2022	2022	4,3	EV-NK!D4935
EVFTA	2023	2023	3,5	EV-NK!E4935
EVFTA	2024	2024	2,6	EV-NK!F4935
EVFTA	2025	2025	1,7	EV-NK!G4935
EVFTA	2026	2026	0,8	EV-NK!H4935
EVFTA	2027	2027	0	EV-NK!I4935
UKVFTA	2022	2022	4,3	UKV!D4937
UKVFTA	2023	2023	3,5	UKV!E4937
UKVFTA	2024	2024	2,6	UKV!F4937
UKVFTA	2025	2025	1,7	UKV!G4937
UKVFTA	2026	2026	0,8	UKV!H4937
UKVFTA	2027	2027	0	UKV!I4937

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4935
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4935
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4935
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4935
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4935
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4935
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4935
RCEP A	2022	2022	7,2	RCEPT-A!D4956
RCEP A	2023	2023	6,4	RCEPT-A!E4956
RCEP A	2024	2024	5,6	RCEPT-A!F4956
RCEP A	2025	2025	4,8	RCEPT-A!G4956
RCEP A	2026	2026	4	RCEPT-A!H4956
RCEP A	2027	2027	3,2	RCEPT-A!I4956
RCEP B	2022	2022	7,2	B!D4956
RCEP B	2023	2023	6,4	B!E4956
RCEP B	2024	2024	5,6	B!F4956
RCEP B	2025	2025	4,8	B!G4956
RCEP B	2026	2026	4	B!H4956
RCEP B	2027	2027	3,2	B!I4956
RCEP C	2022	2022	7,2	C!D4956
RCEP C	2023	2023	6,4	C!E4956
RCEP C	2024	2024	5,6	C!F4956
RCEP C	2025	2025	4,8	C!G4956
RCEP C	2026	2026	4	C!H4956
RCEP C	2027	2027	3,2	C!I4956
RCEP D	2022	2022	7,3	D!D4956

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	6,5	D!E4956
RCEP D	2024	2024	5,8	D!F4956
RCEP D	2025	2025	5,1	D!G4956
RCEP D	2026	2026	4,4	D!H4956
RCEP D	2027	2027	3,6	D!I4956
RCEP E	2022	2022	7,2	E!D4959
RCEP E	2023	2023	6,4	E!E4959
RCEP E	2024	2024	5,6	E!F4959
RCEP E	2025	2025	4,8	E!G4959
RCEP E	2026	2026	4	E!H4959
RCEP E	2027	2027	3,2	E!I4959
RCEP F	2022	2022	7,2	F!D4956
RCEP F	2023	2023	6,4	F!E4956
RCEP F	2024	2024	5,6	F!F4956
RCEP F	2025	2025	4,8	F!G4956
RCEP F	2026	2026	4	F!H4956
RCEP F	2027	2027	3,2	F!I4956
VIFTA	2024	2024	6.9	VI!F4571
VIFTA	2025	2025	5.7	VI!G4571
VIFTA	2026	2026	4.6	VI!H4571
VIFTA	2027	2027	3.4	VI!I4571

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 3402.90 has 10 lines; 3402.90.91 is distinguished from its siblings by: Anionic wetting agents.	3402.90.11 Anionic wetting agents; 3402.90.12 Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations; 3402.90.13 Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations; 3402.90.14 Other anionic surface-active preparations; 3402.90.19 Other; 3402.90.92 Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	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 3402.90.91. 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 8% for 3402.90.91 was checked against BT2026 (cell BT2026!N5071), 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.