Vietnam Tariff Intelligence

# HS 3405.40.00 detail

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|---|---|
| **HS code** | 3405.40.00 |
| **Description** | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04 / - Scouring pastes and powders and other scouring preparations |
| **Unit** | kg |
| **Generated** | 11/11/2026 15:35:27 |
| **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/34054000/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 22.5 | 22.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5110 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N5110 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5110 |
| 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 |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 | 1,8 | 1.8% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1.8% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,2 | 8.2% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 8.6 | 8.6% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 15 | 15% | Consolidated BT2026 | 2026 | AHK | 123/2022/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 |
| AIFTA | 22.5 | 22.5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |  | 0 | AC!E4991 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E4952 |
| ATIGA | 2023 | 2023 | 0 | AT!F4952 |
| ATIGA | 2024 | 2024 | 0 | AT!G4952 |
| ATIGA | 2025 | 2025 | 0 | AT!H4952 |
| ATIGA | 2026 | 2026 | 0 | AT!I4952 |
| ATIGA | 2027 | 2027 | 0 | AT!J4952 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E4996 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F4996 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G4996 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H4996 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I4996 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J4996 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E4994 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F4994 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G4994 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H4994 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I4994 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J4994 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F4994 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H4958 |
| AIFTA | 30/12/2022 | 2022 | 24 | AI!F4954 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 23 | AI!G4954 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 23 | AI!H4954 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 22.5 | AI!I4954 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 22.5 | AI!J4954 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 22.5 | AI!K4954 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E4963 |
| VKFTA | 2023 | 2023 | 0 | VK!F4963 |
| VKFTA | 2024 | 2024 | 0 | VK!G4963 |
| VKFTA | 2025 | 2025 | 0 | VK!H4963 |
| VKFTA | 2026 | 2026 | 0 | VK!I4963 |
| VKFTA | 2027 | 2027 | 0 | VK!J4963 |
| VCFTA | 2022 | 2022 | 4 | VC!D5001 |
| VCFTA | 2023 | 2023 | 2 | VC!E5001 |
| VCFTA | 2024 | 2024 | 0 | VC!F5001 |
| VCFTA | 2025 | 2025 | 0 | VC!G5001 |
| VCFTA | 2026 | 2026 | 0 | VC!H5001 |
| VCFTA | 2027 | 2027 | 0 | VC!I5001 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D4998 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E4998 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F4998 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G4998 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H4998 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I4998 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D5006 |
| AHKFTA | 2023 | 2023 | 15 | AKH!E5006 |
| AHKFTA | 2024 | 2024 | 15 | AKH!F5006 |
| AHKFTA | 2025 | 2025 | 15 | AKH!G5006 |
| AHKFTA | 2026 | 2026 | 15 | AKH!H5006 |
| AHKFTA | 2027 | 2027 | 15 | AKH!I5006 |
| EVFTA | 2022 | 2022 | 9,3 | EV-NK!D4977 |
| EVFTA | 2023 | 2023 | 7,5 | EV-NK!E4977 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 5,6 | EV-NK!F4977 |
| EVFTA | 2025 | 2025 | 3,7 | EV-NK!G4977 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H4977 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I4977 |
| UKVFTA | 2022 | 2022 | 9,3 | UKV!D4979 |
| UKVFTA | 2023 | 2023 | 7,5 | UKV!E4979 |
| UKVFTA | 2024 | 2024 | 5,6 | UKV!F4979 |
| UKVFTA | 2025 | 2025 | 3,7 | UKV!G4979 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H4979 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I4979 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D4977 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E4977 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F4977 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G4977 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H4977 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I4977 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J4977 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D4998 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E4998 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F4998 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G4998 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H4998 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I4998 |
| RCEP B | 2022 | 2022 | 13,5 | B!D4998 |
| RCEP B | 2023 | 2023 | 12 | B!E4998 |
| RCEP B | 2024 | 2024 | 10,5 | B!F4998 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 9 | B!G4998 |
| RCEP B | 2026 | 2026 | 7,5 | B!H4998 |
| RCEP B | 2027 | 2027 | 6 | B!I4998 |
| RCEP C | 2022 | 2022 | 13,5 | C!D4998 |
| RCEP C | 2023 | 2023 | 12 | C!E4998 |
| RCEP C | 2024 | 2024 | 10,5 | C!F4998 |
| RCEP C | 2025 | 2025 | 9 | C!G4998 |
| RCEP C | 2026 | 2026 | 7,5 | C!H4998 |
| RCEP C | 2027 | 2027 | 6 | C!I4998 |
| RCEP D | 2022 | 2022 | 13,6 | D!D4998 |
| RCEP D | 2023 | 2023 | 12,3 | D!E4998 |
| RCEP D | 2024 | 2024 | 10,9 | D!F4998 |
| RCEP D | 2025 | 2025 | 9,5 | D!G4998 |
| RCEP D | 2026 | 2026 | 8,2 | D!H4998 |
| RCEP D | 2027 | 2027 | 6,8 | D!I4998 |
| RCEP E | 2022 | 2022 | 13,5 | E!D5001 |
| RCEP E | 2023 | 2023 | 12 | E!E5001 |
| RCEP E | 2024 | 2024 | 10,5 | E!F5001 |
| RCEP E | 2025 | 2025 | 9 | E!G5001 |
| RCEP E | 2026 | 2026 | 7,5 | E!H5001 |
| RCEP E | 2027 | 2027 | 6 | E!I5001 |
| RCEP F | 2022 | 2022 | 13,5 | F!D4998 |
| RCEP F | 2023 | 2023 | 12 | F!E4998 |
| RCEP F | 2024 | 2024 | 10,5 | F!F4998 |
| RCEP F | 2025 | 2025 | 9 | F!G4998 |
| RCEP F | 2026 | 2026 | 7,5 | F!H4998 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 6 | F!I4998 |
| VIFTA | 2024 | 2024 | 12.9 | VI!F4610 |
| VIFTA | 2025 | 2025 | 10.7 | VI!G4610 |
| VIFTA | 2026 | 2026 | 8.6 | VI!H4610 |
| VIFTA | 2027 | 2027 | 6.4 | VI!I4610 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 15%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 3405.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 3405.40.00 | 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 3405.40.00. 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 15% for 3405.40.00 was checked against BT2026 (cell BT2026!N5110), 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.