Vietnam Tariff Intelligence

HS 3816.00.90 detail

HS code	3816.00.90
Description	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01 / - Other
Unit	kg
Generated	09/11/2026 10:53:13
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/38160090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5468
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N5468
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5468
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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 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)	4,1	4.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E5328

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5289
ATIGA	2023	2023	0	AT!F5289
ATIGA	2024	2024	0	AT!G5289
ATIGA	2025	2025	0	AT!H5289
ATIGA	2026	2026	0	AT!I5289
ATIGA	2027	2027	0	AT!J5289
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5333
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5333
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5333
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5333
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5333
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5333
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5331
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5331
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5331
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5331
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5331
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5331
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5333
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5295
AIFTA	30/12/2022	2022	5	AI!F5291
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G5291
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H5291
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I5291
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J5291
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K5291

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5300
VKFTA	2023	2023	0	VK!F5300
VKFTA	2024	2024	0	VK!G5300
VKFTA	2025	2025	0	VK!H5300
VKFTA	2026	2026	0	VK!I5300
VKFTA	2027	2027	0	VK!J5300
VCFTA	2022	2022	0	VC!D5341
VCFTA	2023	2023	0	VC!E5341
VCFTA	2024	2024	0	VC!F5341
VCFTA	2025	2025	0	VC!G5341
VCFTA	2026	2026	0	VC!H5341
VCFTA	2027	2027	0	VC!I5341
VN-EAEU	2022	2022	0	EAV!D5342
VN-EAEU	2023	2023	0	EAV!E5342
VN-EAEU	2024	2024	0	EAV!F5342
VN-EAEU	2025	2025	0	EAV!G5342
VN-EAEU	2026	2026	0	EAV!H5342
VN-EAEU	2027	2027	0	EAV!I5342
AHKFTA	2022	2022	6	AKH!D5345
AHKFTA	2023	2023	6	AKH!E5345
AHKFTA	2024	2024	6	AKH!F5345
AHKFTA	2025	2025	6	AKH!G5345
AHKFTA	2026	2026	6	AKH!H5345
AHKFTA	2027	2027	6	AKH!I5345
EVFTA	2022	2022	2,5	EV-NK!D5314
EVFTA	2023	2023	1,6	EV-NK!E5314

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F5314
EVFTA	2025	2025	0	EV-NK!G5314
EVFTA	2026	2026	0	EV-NK!H5314
EVFTA	2027	2027	0	EV-NK!I5314
UKVFTA	2022	2022	2,5	UKV!D5316
UKVFTA	2023	2023	1,6	UKV!E5316
UKVFTA	2024	2024	0,8	UKV!F5316
UKVFTA	2025	2025	0	UKV!G5316
UKVFTA	2026	2026	0	UKV!H5316
UKVFTA	2027	2027	0	UKV!I5316
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5314
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5314
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5314
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5314
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5314
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5314
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5314
RCEP A	2022	2022	5,6	RCEPT-A!D5335
RCEP A	2023	2023	5,2	RCEPT-A!E5335
RCEP A	2024	2024	4,8	RCEPT-A!F5335
RCEP A	2025	2025	4,4	RCEPT-A!G5335
RCEP A	2026	2026	4	RCEPT-A!H5335
RCEP A	2027	2027	3,6	RCEPT-A!I5335
RCEP B	2022	2022	5,6	B!D5335
RCEP B	2023	2023	5,2	B!E5335
RCEP B	2024	2024	4,8	B!F5335

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	4,4	B!G5335
RCEP B	2026	2026	4	B!H5335
RCEP B	2027	2027	3,6	B!I5335
RCEP C	2022	2022	6	C!D5335
RCEP C	2023	2023	6	C!E5335
RCEP C	2024	2024	6	C!F5335
RCEP C	2025	2025	6	C!G5335
RCEP C	2026	2026	6	C!H5335
RCEP C	2027	2027	6	C!I5335
RCEP D	2022	2022	5,6	D!D5335
RCEP D	2023	2023	5,3	D!E5335
RCEP D	2024	2024	4,9	D!F5335
RCEP D	2025	2025	4,5	D!G5335
RCEP D	2026	2026	4,1	D!H5335
RCEP D	2027	2027	3,8	D!I5335
RCEP E	2022	2022	5,6	E!D5338
RCEP E	2023	2023	5,2	E!E5338
RCEP E	2024	2024	4,8	E!F5338
RCEP E	2025	2025	4,4	E!G5338
RCEP E	2026	2026	4	E!H5338
RCEP E	2027	2027	3,6	E!I5338
RCEP F	2022	2022	5,6	F!D5335
RCEP F	2023	2023	5,2	F!E5335
RCEP F	2024	2024	4,8	F!F5335
RCEP F	2025	2025	4,4	F!G5335
RCEP F	2026	2026	4	F!H5335

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	3,6	F!I5335
VIFTA	2024	2024	4	VI!F4912
VIFTA	2025	2025	2	VI!G4912
VIFTA	2026	2026	0	VI!H4912
VIFTA	2027	2027	0	VI!I4912

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 6%, RCEP (Annex C) 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3816.00 has 3 lines; 3816.00.90 is distinguished from its siblings by: Other.	3816.00.10 Refractory cements; 3816.00.20 Dolomite ramming mix	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 3816.00.90. 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 6% for 3816.00.90 was checked against BT2026 (cell BT2026!N5468), 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.