Vietnam Tariff Intelligence

HS 3824.40.00 detail

HS code	3824.40.00
Description	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included / - Prepared additives for cements, mortars or concretes
Unit	kg
Generated	10/11/2026 04:44:28
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/38244000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5503
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5503
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5503
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ5503
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP5503
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS5503

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)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	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!E5371

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5332
ATIGA	2023	2023	0	AT!F5332
ATIGA	2024	2024	0	AT!G5332
ATIGA	2025	2025	0	AT!H5332
ATIGA	2026	2026	0	AT!I5332
ATIGA	2027	2027	0	AT!J5332
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5376
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5376
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5376
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5376
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5376
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5376
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5374
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5374
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5374
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5374
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5374
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5374
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5376
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5338
AIFTA	30/12/2022	2022	5	AI!F5334
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G5334
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H5334
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I5334
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J5334
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K5334

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5343
VKFTA	2023	2023	0	VK!F5343
VKFTA	2024	2024	0	VK!G5343
VKFTA	2025	2025	0	VK!H5343
VKFTA	2026	2026	0	VK!I5343
VKFTA	2027	2027	0	VK!J5343
VCFTA	2022	2022	0	VC!D5384
VCFTA	2023	2023	0	VC!E5384
VCFTA	2024	2024	0	VC!F5384
VCFTA	2025	2025	0	VC!G5384
VCFTA	2026	2026	0	VC!H5384
VCFTA	2027	2027	0	VC!I5384
VN-EAEU	2022	2022	0	EAV!D5385
VN-EAEU	2023	2023	0	EAV!E5385
VN-EAEU	2024	2024	0	EAV!F5385
VN-EAEU	2025	2025	0	EAV!G5385
VN-EAEU	2026	2026	0	EAV!H5385
VN-EAEU	2027	2027	0	EAV!I5385
AHKFTA	2022	2022	5	AKH!D5388
AHKFTA	2023	2023	5	AKH!E5388
AHKFTA	2024	2024	5	AKH!F5388
AHKFTA	2025	2025	5	AKH!G5388
AHKFTA	2026	2026	5	AKH!H5388
AHKFTA	2027	2027	5	AKH!I5388
EVFTA	2022	2022	2,5	EV-NK!D5357
EVFTA	2023	2023	1,6	EV-NK!E5357

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F5357
EVFTA	2025	2025	0	EV-NK!G5357
EVFTA	2026	2026	0	EV-NK!H5357
EVFTA	2027	2027	0	EV-NK!I5357
UKVFTA	2022	2022	2,5	UKV!D5359
UKVFTA	2023	2023	1,6	UKV!E5359
UKVFTA	2024	2024	0,8	UKV!F5359
UKVFTA	2025	2025	0	UKV!G5359
UKVFTA	2026	2026	0	UKV!H5359
UKVFTA	2027	2027	0	UKV!I5359
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5357
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5357
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5357
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5357
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5357
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5357
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5357
RCEP A	2022	2022	4,7	RCEPT-A!D5378
RCEP A	2023	2023	4,3	RCEPT-A!E5378
RCEP A	2024	2024	4	RCEPT-A!F5378
RCEP A	2025	2025	3,7	RCEPT-A!G5378
RCEP A	2026	2026	3,3	RCEPT-A!H5378
RCEP A	2027	2027	3	RCEPT-A!I5378
RCEP B	2022	2022	4,7	B!D5378
RCEP B	2023	2023	4,3	B!E5378
RCEP B	2024	2024	4	B!F5378

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3,7	B!G5378
RCEP B	2026	2026	3,3	B!H5378
RCEP B	2027	2027	3	B!I5378
RCEP C	2022	2022	5	C!D5378
RCEP C	2023	2023	5	C!E5378
RCEP C	2024	2024	5	C!F5378
RCEP C	2025	2025	5	C!G5378
RCEP C	2026	2026	5	C!H5378
RCEP C	2027	2027	5	C!I5378
RCEP D	2022	2022	4,7	D!D5378
RCEP D	2023	2023	4,4	D!E5378
RCEP D	2024	2024	4,1	D!F5378
RCEP D	2025	2025	3,8	D!G5378
RCEP D	2026	2026	3,4	D!H5378
RCEP D	2027	2027	3,1	D!I5378
RCEP E	2022	2022	4,7	E!D5381
RCEP E	2023	2023	4,3	E!E5381
RCEP E	2024	2024	4	E!F5381
RCEP E	2025	2025	3,7	E!G5381
RCEP E	2026	2026	3,3	E!H5381
RCEP E	2027	2027	3	E!I5381
RCEP F	2022	2022	4,7	F!D5378
RCEP F	2023	2023	4,3	F!E5378
RCEP F	2024	2024	4	F!F5378
RCEP F	2025	2025	3,7	F!G5378
RCEP F	2026	2026	3,3	F!H5378

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	3	F!I5378
VIFTA	2024	2024	3,3	VI!F4947
VIFTA	2025	2025	1.7	VI!G4947
VIFTA	2026	2026	0	VI!H4947
VIFTA	2027	2027	0	VI!I4947

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	ACFTA 5%, AHKFTA 5%, AIFTA 5%, RCEP (Annex C) 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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 3824.40.00. 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 5% for 3824.40.00 was checked against BT2026 (cell BT2026!N5503), 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.