Vietnam Tariff Intelligence

HS 3824.99.91 detail

HS code	3824.99.91
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 / - Other: / - - Other: / - - - Other: / - - - - Naphthenic acids, their water insoluble salts and their esters
Unit	kg
Generated	09/11/2026 23:43:11
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/38249991/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5527
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5527
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5527
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ5527
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP5527
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS5527

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 (-ID)	0% (except ID)	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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E5395

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5356
ATIGA	2023	2023	0	AT!F5356
ATIGA	2024	2024	0	AT!G5356
ATIGA	2025	2025	0	AT!H5356
ATIGA	2026	2026	0	AT!I5356
ATIGA	2027	2027	0	AT!J5356
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5400
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5400
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5400
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5400
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5400
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5400
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5398
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5398
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5398
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5398
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5398
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5398
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5400
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5362
AIFTA	30/12/2022	2022	0	AI!F5358
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5358
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5358
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5358
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5358
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5358

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5367
VKFTA	2023	2023	0	VK!F5367
VKFTA	2024	2024	0	VK!G5367
VKFTA	2025	2025	0	VK!H5367
VKFTA	2026	2026	0	VK!I5367
VKFTA	2027	2027	0	VK!J5367
VCFTA	2022	2022	0	VC!D5408
VCFTA	2023	2023	0	VC!E5408
VCFTA	2024	2024	0	VC!F5408
VCFTA	2025	2025	0	VC!G5408
VCFTA	2026	2026	0	VC!H5408
VCFTA	2027	2027	0	VC!I5408
VN-EAEU	2022	2022	0	EAV!D5409
VN-EAEU	2023	2023	0	EAV!E5409
VN-EAEU	2024	2024	0	EAV!F5409
VN-EAEU	2025	2025	0	EAV!G5409
VN-EAEU	2026	2026	0	EAV!H5409
VN-EAEU	2027	2027	0	EAV!I5409
AHKFTA	2022	2022	0	AKH!D5412
AHKFTA	2023	2023	0	AKH!E5412
AHKFTA	2024	2024	0	AKH!F5412
AHKFTA	2025	2025	0	AKH!G5412
AHKFTA	2026	2026	0	AKH!H5412
AHKFTA	2027	2027	0	AKH!I5412
EVFTA	2022	2022	0	EV-NK!D5381
EVFTA	2023	2023	0	EV-NK!E5381

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5381
EVFTA	2025	2025	0	EV-NK!G5381
EVFTA	2026	2026	0	EV-NK!H5381
EVFTA	2027	2027	0	EV-NK!I5381
UKVFTA	2022	2022	0	UKV!D5383
UKVFTA	2023	2023	0	UKV!E5383
UKVFTA	2024	2024	0	UKV!F5383
UKVFTA	2025	2025	0	UKV!G5383
UKVFTA	2026	2026	0	UKV!H5383
UKVFTA	2027	2027	0	UKV!I5383
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5381
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5381
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5381
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5381
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5381
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5381
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5381
RCEP A	2022	2022	0	RCEPT-A!D5402
RCEP A	2023	2023	0	RCEPT-A!E5402
RCEP A	2024	2024	0	RCEPT-A!F5402
RCEP A	2025	2025	0	RCEPT-A!G5402
RCEP A	2026	2026	0	RCEPT-A!H5402
RCEP A	2027	2027	0	RCEPT-A!I5402
RCEP B	2022	2022	0	B!D5402
RCEP B	2023	2023	0	B!E5402
RCEP B	2024	2024	0	B!F5402

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5402
RCEP B	2026	2026	0	B!H5402
RCEP B	2027	2027	0	B!I5402
RCEP C	2022	2022	0	C!D5402
RCEP C	2023	2023	0	C!E5402
RCEP C	2024	2024	0	C!F5402
RCEP C	2025	2025	0	C!G5402
RCEP C	2026	2026	0	C!H5402
RCEP C	2027	2027	0	C!I5402
RCEP D	2022	2022	0	D!D5402
RCEP D	2023	2023	0	D!E5402
RCEP D	2024	2024	0	D!F5402
RCEP D	2025	2025	0	D!G5402
RCEP D	2026	2026	0	D!H5402
RCEP D	2027	2027	0	D!I5402
RCEP E	2022	2022	0	E!D5405
RCEP E	2023	2023	0	E!E5405
RCEP E	2024	2024	0	E!F5405
RCEP E	2025	2025	0	E!G5405
RCEP E	2026	2026	0	E!H5405
RCEP E	2027	2027	0	E!I5405
RCEP F	2022	2022	0	F!D5402
RCEP F	2023	2023	0	F!E5402
RCEP F	2024	2024	0	F!F5402
RCEP F	2025	2025	0	F!G5402
RCEP F	2026	2026	0	F!H5402

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5402
VIFTA	2024	2024	0	VI!F4971
VIFTA	2025	2025	0	VI!G4971
VIFTA	2026	2026	0	VI!H4971
VIFTA	2027	2027	0	VI!I4971

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 3824.99 has 8 lines; 3824.99.91 is distinguished from its siblings by: Naphthenic acids, their water insoluble salts and their esters.	3824.99.10 Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; 3824.99.30 Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing); 3824.99.40 Composite inorganic solvents; 3824.99.50 Acetone oil; 3824.99.60 Chemical preparations containing monosodium glutamate (MSG); 3824.99.70 Other chemical preparations, of a kind used in the manufacture of foodstuff	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3824.99.91. 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 0% for 3824.99.91 was checked against BT2026 (cell BT2026!N5527), 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.