Vietnam Tariff Intelligence

HS 3604.90.50 detail

HS code	3604.90.50
Description	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles / - Other: / - - Signalling rockets
Unit	kg
Generated	09/11/2026 12:50:53
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/36049050/

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!K5190
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5190
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5190
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
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E5068
ATIGA	2022	2022	*	AT!E5029
ATIGA	2023	2023	*	AT!F5029
ATIGA	2024	2024	*	AT!G5029
ATIGA	2025	2025	*	AT!H5029
ATIGA	2026	2026	*	AT!I5029
ATIGA	2027	2027	*	AT!J5029
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E5073
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F5073

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G5073
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H5073
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I5073
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J5073
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E5071
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F5071
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G5071
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H5071
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I5071
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J5071
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F5071
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H5035
AIFTA	30/12/2022	2022	*	AI!F5031
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5031
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5031
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5031
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5031
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5031
VKFTA	2022	2022	0	VK!E5040
VKFTA	2023	2023	0	VK!F5040
VKFTA	2024	2024	0	VK!G5040
VKFTA	2025	2025	0	VK!H5040
VKFTA	2026	2026	0	VK!I5040
VKFTA	2027	2027	0	VK!J5040
VCFTA	2022	2022	*	VC!D5078
VCFTA	2023	2023	*	VC!E5078

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F5078
VCFTA	2025	2025	*	VC!G5078
VCFTA	2026	2026	*	VC!H5078
VCFTA	2027	2027	*	VC!I5078
VN-EAEU	2022	2022	0	EAV!D5075
VN-EAEU	2023	2023	0	EAV!E5075
VN-EAEU	2024	2024	0	EAV!F5075
VN-EAEU	2025	2025	0	EAV!G5075
VN-EAEU	2026	2026	0	EAV!H5075
VN-EAEU	2027	2027	0	EAV!I5075
AHKFTA	2022	2022	*	AKH!D5083
AHKFTA	2023	2023	*	AKH!E5083
AHKFTA	2024	2024	*	AKH!F5083
AHKFTA	2025	2025	*	AKH!G5083
AHKFTA	2026	2026	*	AKH!H5083
AHKFTA	2027	2027	*	AKH!I5083
EVFTA	2022	2022	0	EV-NK!D5054
EVFTA	2023	2023	0	EV-NK!E5054
EVFTA	2024	2024	0	EV-NK!F5054
EVFTA	2025	2025	0	EV-NK!G5054
EVFTA	2026	2026	0	EV-NK!H5054
EVFTA	2027	2027	0	EV-NK!I5054
UKVFTA	2022	2022	0	UKV!D5056
UKVFTA	2023	2023	0	UKV!E5056
UKVFTA	2024	2024	0	UKV!F5056
UKVFTA	2025	2025	0	UKV!G5056

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H5056
UKVFTA	2027	2027	0	UKV!I5056
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5054
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5054
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5054
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5054
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5054
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5054
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5054
RCEP A	2022	2022	0	RCEPT-A!D5075
RCEP A	2023	2023	0	RCEPT-A!E5075
RCEP A	2024	2024	0	RCEPT-A!F5075
RCEP A	2025	2025	0	RCEPT-A!G5075
RCEP A	2026	2026	0	RCEPT-A!H5075
RCEP A	2027	2027	0	RCEPT-A!I5075
RCEP B	2022	2022	0	B!D5075
RCEP B	2023	2023	0	B!E5075
RCEP B	2024	2024	0	B!F5075
RCEP B	2025	2025	0	B!G5075
RCEP B	2026	2026	0	B!H5075
RCEP B	2027	2027	0	B!I5075
RCEP C	2022	2022	0	C!D5075
RCEP C	2023	2023	0	C!E5075
RCEP C	2024	2024	0	C!F5075
RCEP C	2025	2025	0	C!G5075
RCEP C	2026	2026	0	C!H5075

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I5075
RCEP D	2022	2022	0	D!D5075
RCEP D	2023	2023	0	D!E5075
RCEP D	2024	2024	0	D!F5075
RCEP D	2025	2025	0	D!G5075
RCEP D	2026	2026	0	D!H5075
RCEP D	2027	2027	0	D!I5075
RCEP E	2022	2022	0	E!D5078
RCEP E	2023	2023	0	E!E5078
RCEP E	2024	2024	0	E!F5078
RCEP E	2025	2025	0	E!G5078
RCEP E	2026	2026	0	E!H5078
RCEP E	2027	2027	0	E!I5078
RCEP F	2022	2022	0	F!D5075
RCEP F	2023	2023	0	F!E5075
RCEP F	2024	2024	0	F!F5075
RCEP F	2025	2025	0	F!G5075
RCEP F	2026	2026	0	F!H5075
RCEP F	2027	2027	0	F!I5075
VIFTA	2024	2024	0	VI!F4675
VIFTA	2025	2025	0	VI!G4675
VIFTA	2026	2026	0	VI!H4675
VIFTA	2027	2027	0	VI!I4675

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 3604.90 has 4 lines; 3604.90.50 is distinguished from its siblings by: Signalling rockets.	3604.90.20 Miniature pyrotechnic munitions and percussion caps for toys; 3604.90.40 Signalling flares; 3604.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3604.90.50 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3604.90.50	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 3604.90.50. 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 3604.90.50 was checked against BT2026 (cell BT2026!N5190), 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.