Vietnam Tariff Intelligence

HS 3606.90.20 detail

HS code	3606.90.20
Description	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter / - Other: / - - Lighter flints
Unit	kg
Generated	10/11/2026 15:16:44
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/36069020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5197
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5197
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5197
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-MY)	0% (except MY)	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	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E5077
ATIGA	2022	2022	0	AT!E5038
ATIGA	2023	2023	0	AT!F5038
ATIGA	2024	2024	0	AT!G5038
ATIGA	2025	2025	0	AT!H5038
ATIGA	2026	2026	0	AT!I5038
ATIGA	2027	2027	0	AT!J5038
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5082
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5082
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5082

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5082
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5082
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5082
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E5080
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F5080
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5080
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5080
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5080
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5080
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5080
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5044
AIFTA	30/12/2022	2022	0	AI!F5040
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5040
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5040
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5040
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5040
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5040
VKFTA	2022	2022	0	VK!E5049
VKFTA	2023	2023	0	VK!F5049
VKFTA	2024	2024	0	VK!G5049
VKFTA	2025	2025	0	VK!H5049
VKFTA	2026	2026	0	VK!I5049
VKFTA	2027	2027	0	VK!J5049
VCFTA	2022	2022	4	VC!D5087
VCFTA	2023	2023	2	VC!E5087
VCFTA	2024	2024	0	VC!F5087

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5087
VCFTA	2026	2026	0	VC!H5087
VCFTA	2027	2027	0	VC!I5087
VN-EAEU	2022	2022	0	EAV!D5084
VN-EAEU	2023	2023	0	EAV!E5084
VN-EAEU	2024	2024	0	EAV!F5084
VN-EAEU	2025	2025	0	EAV!G5084
VN-EAEU	2026	2026	0	EAV!H5084
VN-EAEU	2027	2027	0	EAV!I5084
AHKFTA	2022	2022	12	AKH!D5092
AHKFTA	2023	2023	8	AKH!E5092
AHKFTA	2024	2024	8	AKH!F5092
AHKFTA	2025	2025	4	AKH!G5092
AHKFTA	2026	2026	4	AKH!H5092
AHKFTA	2027	2027	0	AKH!I5092
EVFTA	2022	2022	12,5	EV-NK!D5063
EVFTA	2023	2023	10	EV-NK!E5063
EVFTA	2024	2024	7,5	EV-NK!F5063
EVFTA	2025	2025	5	EV-NK!G5063
EVFTA	2026	2026	2,5	EV-NK!H5063
EVFTA	2027	2027	0	EV-NK!I5063
UKVFTA	2022	2022	12,5	UKV!D5065
UKVFTA	2023	2023	10	UKV!E5065
UKVFTA	2024	2024	7,5	UKV!F5065
UKVFTA	2025	2025	5	UKV!G5065
UKVFTA	2026	2026	2,5	UKV!H5065

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5065
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5063
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5063
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5063
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5063
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5063
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5063
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5063
RCEP A	2022	2022	18	RCEPT-A!D5084
RCEP A	2023	2023	16	RCEPT-A!E5084
RCEP A	2024	2024	14	RCEPT-A!F5084
RCEP A	2025	2025	12	RCEPT-A!G5084
RCEP A	2026	2026	10	RCEPT-A!H5084
RCEP A	2027	2027	8	RCEPT-A!I5084
RCEP B	2022	2022	18	B!D5084
RCEP B	2023	2023	16	B!E5084
RCEP B	2024	2024	14	B!F5084
RCEP B	2025	2025	12	B!G5084
RCEP B	2026	2026	10	B!H5084
RCEP B	2027	2027	8	B!I5084
RCEP C	2022	2022	18	C!D5084
RCEP C	2023	2023	16	C!E5084
RCEP C	2024	2024	14	C!F5084
RCEP C	2025	2025	12	C!G5084
RCEP C	2026	2026	10	C!H5084
RCEP C	2027	2027	8	C!I5084

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D5084
RCEP D	2023	2023	16,4	D!E5084
RCEP D	2024	2024	14,5	D!F5084
RCEP D	2025	2025	12,7	D!G5084
RCEP D	2026	2026	10,9	D!H5084
RCEP D	2027	2027	9,1	D!I5084
RCEP E	2022	2022	18	E!D5087
RCEP E	2023	2023	16	E!E5087
RCEP E	2024	2024	14	E!F5087
RCEP E	2025	2025	12	E!G5087
RCEP E	2026	2026	10	E!H5087
RCEP E	2027	2027	8	E!I5087
RCEP F	2022	2022	18	F!D5084
RCEP F	2023	2023	16	F!E5084
RCEP F	2024	2024	14	F!F5084
RCEP F	2025	2025	12	F!G5084
RCEP F	2026	2026	10	F!H5084
RCEP F	2027	2027	8	F!I5084
VIFTA	2024	2024	18	VI!F4682
VIFTA	2025	2025	16	VI!G4682
VIFTA	2026	2026	14	VI!H4682
VIFTA	2027	2027	12	VI!I4682

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 3606.90 has 4 lines; 3606.90.20 is distinguished from its siblings by: Lighter flints.	3606.90.10 Solid or semi-solid fuels, solidified alcohol and similar prepared fuels; 3606.90.30 Other ferro-cerium and other pyrophoric alloys in all forms; 3606.90.90 Other	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 3606.90.20. 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 20% for 3606.90.20 was checked against BT2026 (cell BT2026!N5197), 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.