Vietnam Tariff Intelligence

HS 3804.00.90 detail

HS code	3804.00.90
Description	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03 / - Other
Unit	kg
Generated	26/11/2026 12:01:32
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/38040090/

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!K5346
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5346
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5346
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
ACFTA	0	0%	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!E5194

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5155
ATIGA	2023	2023	0	AT!F5155
ATIGA	2024	2024	0	AT!G5155
ATIGA	2025	2025	0	AT!H5155
ATIGA	2026	2026	0	AT!I5155
ATIGA	2027	2027	0	AT!J5155
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5199
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5199
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5199
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5199
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5199
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5199
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5197
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5197
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5197
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5197
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5197
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5197
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5197
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5161
AIFTA	30/12/2022	2022	0	AI!F5157
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5157
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5157
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5157
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5157
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5157

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5166
VKFTA	2023	2023	0	VK!F5166
VKFTA	2024	2024	0	VK!G5166
VKFTA	2025	2025	0	VK!H5166
VKFTA	2026	2026	0	VK!I5166
VKFTA	2027	2027	0	VK!J5166
VCFTA	2022	2022	1	VC!D5204
VCFTA	2023	2023	1	VC!E5204
VCFTA	2024	2024	0	VC!F5204
VCFTA	2025	2025	0	VC!G5204
VCFTA	2026	2026	0	VC!H5204
VCFTA	2027	2027	0	VC!I5204
VN-EAEU	2022	2022	0	EAV!D5201
VN-EAEU	2023	2023	0	EAV!E5201
VN-EAEU	2024	2024	0	EAV!F5201
VN-EAEU	2025	2025	0	EAV!G5201
VN-EAEU	2026	2026	0	EAV!H5201
VN-EAEU	2027	2027	0	EAV!I5201
AHKFTA	2022	2022	0	AKH!D5209
AHKFTA	2023	2023	0	AKH!E5209
AHKFTA	2024	2024	0	AKH!F5209
AHKFTA	2025	2025	0	AKH!G5209
AHKFTA	2026	2026	0	AKH!H5209
AHKFTA	2027	2027	0	AKH!I5209
EVFTA	2022	2022	0	EV-NK!D5180
EVFTA	2023	2023	0	EV-NK!E5180

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5180
EVFTA	2025	2025	0	EV-NK!G5180
EVFTA	2026	2026	0	EV-NK!H5180
EVFTA	2027	2027	0	EV-NK!I5180
UKVFTA	2022	2022	0	UKV!D5182
UKVFTA	2023	2023	0	UKV!E5182
UKVFTA	2024	2024	0	UKV!F5182
UKVFTA	2025	2025	0	UKV!G5182
UKVFTA	2026	2026	0	UKV!H5182
UKVFTA	2027	2027	0	UKV!I5182
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5180
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5180
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5180
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5180
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5180
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5180
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5180
RCEP A	2022	2022	0	RCEPT-A!D5201
RCEP A	2023	2023	0	RCEPT-A!E5201
RCEP A	2024	2024	0	RCEPT-A!F5201
RCEP A	2025	2025	0	RCEPT-A!G5201
RCEP A	2026	2026	0	RCEPT-A!H5201
RCEP A	2027	2027	0	RCEPT-A!I5201
RCEP B	2022	2022	0	B!D5201
RCEP B	2023	2023	0	B!E5201
RCEP B	2024	2024	0	B!F5201

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5201
RCEP B	2026	2026	0	B!H5201
RCEP B	2027	2027	0	B!I5201
RCEP C	2022	2022	0	C!D5201
RCEP C	2023	2023	0	C!E5201
RCEP C	2024	2024	0	C!F5201
RCEP C	2025	2025	0	C!G5201
RCEP C	2026	2026	0	C!H5201
RCEP C	2027	2027	0	C!I5201
RCEP D	2022	2022	0	D!D5201
RCEP D	2023	2023	0	D!E5201
RCEP D	2024	2024	0	D!F5201
RCEP D	2025	2025	0	D!G5201
RCEP D	2026	2026	0	D!H5201
RCEP D	2027	2027	0	D!I5201
RCEP E	2022	2022	0	E!D5204
RCEP E	2023	2023	0	E!E5204
RCEP E	2024	2024	0	E!F5204
RCEP E	2025	2025	0	E!G5204
RCEP E	2026	2026	0	E!H5204
RCEP E	2027	2027	0	E!I5204
RCEP F	2022	2022	0	F!D5201
RCEP F	2023	2023	0	F!E5201
RCEP F	2024	2024	0	F!F5201
RCEP F	2025	2025	0	F!G5201
RCEP F	2026	2026	0	F!H5201

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5201
VIFTA	2024	2024	0	VI!F4790
VIFTA	2025	2025	0	VI!G4790
VIFTA	2026	2026	0	VI!H4790
VIFTA	2027	2027	0	VI!I4790

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 3804.00 has 3 lines; 3804.00.90 is distinguished from its siblings by: Other.	3804.00.10 Concentrated sulphite lye; 3804.00.20 Calcium lignin sulphonates (Ca2LS) binder used for fire-brick production	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 3804.00.90. 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 5% for 3804.00.90 was checked against BT2026 (cell BT2026!N5346), 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.