Vietnam Tariff Intelligence

HS 3404.20.00 detail

HS code	3404.20.00
Description	Artificial waxes and prepared waxes / - Of poly(oxyethylene) (polyethylene glycol)
Unit	kg
Generated	09/11/2026 02:54:04
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://vietnamtariff.com/hs-code/34042000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5102
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5102
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5102
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.1	2.1%	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!E4982
ATIGA	2022	2022	0	AT!E4943

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F4943
ATIGA	2024	2024	0	AT!G4943
ATIGA	2025	2025	0	AT!H4943
ATIGA	2026	2026	0	AT!I4943
ATIGA	2027	2027	0	AT!J4943
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4987
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4987
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4987
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4987
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4987
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4987
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4985
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4985
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4985
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4985
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4985
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4985
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4985
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4949
AIFTA	30/12/2022	2022	0	AI!F4945
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4945
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4945
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4945
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4945
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4945
VKFTA	2022	2022	0	VK!E4954

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F4954
VKFTA	2024	2024	0	VK!G4954
VKFTA	2025	2025	0	VK!H4954
VKFTA	2026	2026	0	VK!I4954
VKFTA	2027	2027	0	VK!J4954
VCFTA	2022	2022	0	VC!D4992
VCFTA	2023	2023	0	VC!E4992
VCFTA	2024	2024	0	VC!F4992
VCFTA	2025	2025	0	VC!G4992
VCFTA	2026	2026	0	VC!H4992
VCFTA	2027	2027	0	VC!I4992
VN-EAEU	2022	2022	0	EAV!D4989
VN-EAEU	2023	2023	0	EAV!E4989
VN-EAEU	2024	2024	0	EAV!F4989
VN-EAEU	2025	2025	0	EAV!G4989
VN-EAEU	2026	2026	0	EAV!H4989
VN-EAEU	2027	2027	0	EAV!I4989
AHKFTA	2022	2022	0	AKH!D4997
AHKFTA	2023	2023	0	AKH!E4997
AHKFTA	2024	2024	0	AKH!F4997
AHKFTA	2025	2025	0	AKH!G4997
AHKFTA	2026	2026	0	AKH!H4997
AHKFTA	2027	2027	0	AKH!I4997
EVFTA	2022	2022	1,5	EV-NK!D4968
EVFTA	2023	2023	1	EV-NK!E4968
EVFTA	2024	2024	0,5	EV-NK!F4968

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G4968
EVFTA	2026	2026	0	EV-NK!H4968
EVFTA	2027	2027	0	EV-NK!I4968
UKVFTA	2022	2022	1,5	UKV!D4970
UKVFTA	2023	2023	1	UKV!E4970
UKVFTA	2024	2024	0,5	UKV!F4970
UKVFTA	2025	2025	0	UKV!G4970
UKVFTA	2026	2026	0	UKV!H4970
UKVFTA	2027	2027	0	UKV!I4970
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4968
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4968
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4968
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4968
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4968
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4968
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4968
RCEP A	2022	2022	0	RCEPT-A!D4989
RCEP A	2023	2023	0	RCEPT-A!E4989
RCEP A	2024	2024	0	RCEPT-A!F4989
RCEP A	2025	2025	0	RCEPT-A!G4989
RCEP A	2026	2026	0	RCEPT-A!H4989
RCEP A	2027	2027	0	RCEPT-A!I4989
RCEP B	2022	2022	0	B!D4989
RCEP B	2023	2023	0	B!E4989
RCEP B	2024	2024	0	B!F4989
RCEP B	2025	2025	0	B!G4989

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H4989
RCEP B	2027	2027	0	B!I4989
RCEP C	2022	2022	0	C!D4989
RCEP C	2023	2023	0	C!E4989
RCEP C	2024	2024	0	C!F4989
RCEP C	2025	2025	0	C!G4989
RCEP C	2026	2026	0	C!H4989
RCEP C	2027	2027	0	C!I4989
RCEP D	2022	2022	0	D!D4989
RCEP D	2023	2023	0	D!E4989
RCEP D	2024	2024	0	D!F4989
RCEP D	2025	2025	0	D!G4989
RCEP D	2026	2026	0	D!H4989
RCEP D	2027	2027	0	D!I4989
RCEP E	2022	2022	0	E!D4992
RCEP E	2023	2023	0	E!E4992
RCEP E	2024	2024	0	E!F4992
RCEP E	2025	2025	0	E!G4992
RCEP E	2026	2026	0	E!H4992
RCEP E	2027	2027	0	E!I4992
RCEP F	2022	2022	0	F!D4989
RCEP F	2023	2023	0	F!E4989
RCEP F	2024	2024	0	F!F4989
RCEP F	2025	2025	0	F!G4989
RCEP F	2026	2026	0	F!H4989
RCEP F	2027	2027	0	F!I4989

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.7	VI!F4602
VIFTA	2025	2025	2.4	VI!G4602
VIFTA	2026	2026	2.1	VI!H4602
VIFTA	2027	2027	1.8	VI!I4602

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
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 3404.20.00. 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 3% for 3404.20.00 was checked against BT2026 (cell BT2026!N5102), 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

Item policy

Item policy
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.