Vietnam Tariff Intelligence

HS 3405.40.00 detail

HS code	3405.40.00
Description	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04 / - Scouring pastes and powders and other scouring preparations
Unit	kg
Generated	04/11/2026 07:53:18
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/34054000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5110
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N5110
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5110
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
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
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4991

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4952
ATIGA	2023	2023	0	AT!F4952
ATIGA	2024	2024	0	AT!G4952
ATIGA	2025	2025	0	AT!H4952
ATIGA	2026	2026	0	AT!I4952
ATIGA	2027	2027	0	AT!J4952
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4996
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4996
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4996
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4996
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4996
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4996
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E4994
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F4994
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4994
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4994
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4994
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4994
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4994
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4958
AIFTA	30/12/2022	2022	24	AI!F4954
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G4954
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H4954
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I4954
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J4954
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K4954

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4963
VKFTA	2023	2023	0	VK!F4963
VKFTA	2024	2024	0	VK!G4963
VKFTA	2025	2025	0	VK!H4963
VKFTA	2026	2026	0	VK!I4963
VKFTA	2027	2027	0	VK!J4963
VCFTA	2022	2022	4	VC!D5001
VCFTA	2023	2023	2	VC!E5001
VCFTA	2024	2024	0	VC!F5001
VCFTA	2025	2025	0	VC!G5001
VCFTA	2026	2026	0	VC!H5001
VCFTA	2027	2027	0	VC!I5001
VN-EAEU	2022	2022	0	EAV!D4998
VN-EAEU	2023	2023	0	EAV!E4998
VN-EAEU	2024	2024	0	EAV!F4998
VN-EAEU	2025	2025	0	EAV!G4998
VN-EAEU	2026	2026	0	EAV!H4998
VN-EAEU	2027	2027	0	EAV!I4998
AHKFTA	2022	2022	15	AKH!D5006
AHKFTA	2023	2023	15	AKH!E5006
AHKFTA	2024	2024	15	AKH!F5006
AHKFTA	2025	2025	15	AKH!G5006
AHKFTA	2026	2026	15	AKH!H5006
AHKFTA	2027	2027	15	AKH!I5006
EVFTA	2022	2022	9,3	EV-NK!D4977
EVFTA	2023	2023	7,5	EV-NK!E4977

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5,6	EV-NK!F4977
EVFTA	2025	2025	3,7	EV-NK!G4977
EVFTA	2026	2026	1,8	EV-NK!H4977
EVFTA	2027	2027	0	EV-NK!I4977
UKVFTA	2022	2022	9,3	UKV!D4979
UKVFTA	2023	2023	7,5	UKV!E4979
UKVFTA	2024	2024	5,6	UKV!F4979
UKVFTA	2025	2025	3,7	UKV!G4979
UKVFTA	2026	2026	1,8	UKV!H4979
UKVFTA	2027	2027	0	UKV!I4979
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4977
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4977
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4977
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4977
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4977
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4977
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4977
RCEP A	2022	2022	13,5	RCEPT-A!D4998
RCEP A	2023	2023	12	RCEPT-A!E4998
RCEP A	2024	2024	10,5	RCEPT-A!F4998
RCEP A	2025	2025	9	RCEPT-A!G4998
RCEP A	2026	2026	7,5	RCEPT-A!H4998
RCEP A	2027	2027	6	RCEPT-A!I4998
RCEP B	2022	2022	13,5	B!D4998
RCEP B	2023	2023	12	B!E4998
RCEP B	2024	2024	10,5	B!F4998

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	9	B!G4998
RCEP B	2026	2026	7,5	B!H4998
RCEP B	2027	2027	6	B!I4998
RCEP C	2022	2022	13,5	C!D4998
RCEP C	2023	2023	12	C!E4998
RCEP C	2024	2024	10,5	C!F4998
RCEP C	2025	2025	9	C!G4998
RCEP C	2026	2026	7,5	C!H4998
RCEP C	2027	2027	6	C!I4998
RCEP D	2022	2022	13,6	D!D4998
RCEP D	2023	2023	12,3	D!E4998
RCEP D	2024	2024	10,9	D!F4998
RCEP D	2025	2025	9,5	D!G4998
RCEP D	2026	2026	8,2	D!H4998
RCEP D	2027	2027	6,8	D!I4998
RCEP E	2022	2022	13,5	E!D5001
RCEP E	2023	2023	12	E!E5001
RCEP E	2024	2024	10,5	E!F5001
RCEP E	2025	2025	9	E!G5001
RCEP E	2026	2026	7,5	E!H5001
RCEP E	2027	2027	6	E!I5001
RCEP F	2022	2022	13,5	F!D4998
RCEP F	2023	2023	12	F!E4998
RCEP F	2024	2024	10,5	F!F4998
RCEP F	2025	2025	9	F!G4998
RCEP F	2026	2026	7,5	F!H4998

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	6	F!I4998
VIFTA	2024	2024	12.9	VI!F4610
VIFTA	2025	2025	10.7	VI!G4610
VIFTA	2026	2026	8.6	VI!H4610
VIFTA	2027	2027	6.4	VI!I4610

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3405.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3405.40.00	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 3405.40.00. 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 15% for 3405.40.00 was checked against BT2026 (cell BT2026!N5110), 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.