Vietnam Tariff Intelligence

HS 3406.00.00 detail

HS code	3406.00.00
Description	Candles, tapers and the like
Unit	kg
Generated	05/11/2026 20:58:37
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/34060000/

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!K5114
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5114
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5114
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 (-KH, MY)	0% (except KH, MY)	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	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	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!E4996
ATIGA	2022	2022	0	AT!E4957
ATIGA	2023	2023	0	AT!F4957
ATIGA	2024	2024	0	AT!G4957
ATIGA	2025	2025	0	AT!H4957
ATIGA	2026	2026	0	AT!I4957
ATIGA	2027	2027	0	AT!J4957
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E5001
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5001
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5001

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5001
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5001
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5001
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E4999
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F4999
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4999
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4999
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4999
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4999
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4999
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4963
AIFTA	30/12/2022	2022	0	AI!F4959
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4959
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4959
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4959
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4959
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4959
VKFTA	2022	2022	0	VK!E4968
VKFTA	2023	2023	0	VK!F4968
VKFTA	2024	2024	0	VK!G4968
VKFTA	2025	2025	0	VK!H4968
VKFTA	2026	2026	0	VK!I4968
VKFTA	2027	2027	0	VK!J4968
VCFTA	2022	2022	5	VC!D5006
VCFTA	2023	2023	2	VC!E5006
VCFTA	2024	2024	0	VC!F5006

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5006
VCFTA	2026	2026	0	VC!H5006
VCFTA	2027	2027	0	VC!I5006
VN-EAEU	2022	2022	0	EAV!D5003
VN-EAEU	2023	2023	0	EAV!E5003
VN-EAEU	2024	2024	0	EAV!F5003
VN-EAEU	2025	2025	0	EAV!G5003
VN-EAEU	2026	2026	0	EAV!H5003
VN-EAEU	2027	2027	0	EAV!I5003
AHKFTA	2022	2022	12	AKH!D5011
AHKFTA	2023	2023	8	AKH!E5011
AHKFTA	2024	2024	8	AKH!F5011
AHKFTA	2025	2025	4	AKH!G5011
AHKFTA	2026	2026	4	AKH!H5011
AHKFTA	2027	2027	0	AKH!I5011
EVFTA	2022	2022	12,5	EV-NK!D4982
EVFTA	2023	2023	10	EV-NK!E4982
EVFTA	2024	2024	7,5	EV-NK!F4982
EVFTA	2025	2025	5	EV-NK!G4982
EVFTA	2026	2026	2,5	EV-NK!H4982
EVFTA	2027	2027	0	EV-NK!I4982
UKVFTA	2022	2022	12,5	UKV!D4984
UKVFTA	2023	2023	10	UKV!E4984
UKVFTA	2024	2024	7,5	UKV!F4984
UKVFTA	2025	2025	5	UKV!G4984
UKVFTA	2026	2026	2,5	UKV!H4984

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4984
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4982
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4982
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4982
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4982
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4982
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4982
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4982
RCEP A	2022	2022	18	RCEPT-A!D5003
RCEP A	2023	2023	16	RCEPT-A!E5003
RCEP A	2024	2024	14	RCEPT-A!F5003
RCEP A	2025	2025	12	RCEPT-A!G5003
RCEP A	2026	2026	10	RCEPT-A!H5003
RCEP A	2027	2027	8	RCEPT-A!I5003
RCEP B	2022	2022	18	B!D5003
RCEP B	2023	2023	16	B!E5003
RCEP B	2024	2024	14	B!F5003
RCEP B	2025	2025	12	B!G5003
RCEP B	2026	2026	10	B!H5003
RCEP B	2027	2027	8	B!I5003
RCEP C	2022	2022	18	C!D5003
RCEP C	2023	2023	16	C!E5003
RCEP C	2024	2024	14	C!F5003
RCEP C	2025	2025	12	C!G5003
RCEP C	2026	2026	10	C!H5003
RCEP C	2027	2027	8	C!I5003

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D5003
RCEP D	2023	2023	16,4	D!E5003
RCEP D	2024	2024	14,5	D!F5003
RCEP D	2025	2025	12,7	D!G5003
RCEP D	2026	2026	10,9	D!H5003
RCEP D	2027	2027	9,1	D!I5003
RCEP E	2022	2022	18	E!D5006
RCEP E	2023	2023	16	E!E5006
RCEP E	2024	2024	14	E!F5006
RCEP E	2025	2025	12	E!G5006
RCEP E	2026	2026	10	E!H5006
RCEP E	2027	2027	8	E!I5006
RCEP F	2022	2022	18	F!D5003
RCEP F	2023	2023	16	F!E5003
RCEP F	2024	2024	14	F!F5003
RCEP F	2025	2025	12	F!G5003
RCEP F	2026	2026	10	F!H5003
RCEP F	2027	2027	8	F!I5003
VIFTA	2024	2024	18	VI!F4614
VIFTA	2025	2025	16	VI!G4614
VIFTA	2026	2026	14	VI!H4614
VIFTA	2027	2027	12	VI!I4614

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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 3406.00.00. 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 20% for 3406.00.00 was checked against BT2026 (cell BT2026!N5114), 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.