Vietnam Tariff Intelligence

HS 3505.20.00 detail

HS code	3505.20.00
Description	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches / - Glues
Unit	kg
Generated	09/11/2026 07:28:36
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/35052000/

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!K5156
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5156
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5156
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)	0% (except KH)	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(-KR)	0% (except KR)	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
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
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	8	8%	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!E5034
ATIGA	2022	2022	0	AT!E4995
ATIGA	2023	2023	0	AT!F4995
ATIGA	2024	2024	0	AT!G4995
ATIGA	2025	2025	0	AT!H4995
ATIGA	2026	2026	0	AT!I4995
ATIGA	2027	2027	0	AT!J4995
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5039
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5039
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5039

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5039
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5039
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5039
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E5037
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F5037
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5037
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5037
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5037
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5037
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5037
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5001
AIFTA	30/12/2022	2022	0	AI!F4997
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4997
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4997
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4997
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4997
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4997
VKFTA	2022	2022	0	VK!E5006
VKFTA	2023	2023	0	VK!F5006
VKFTA	2024	2024	0	VK!G5006
VKFTA	2025	2025	0	VK!H5006
VKFTA	2026	2026	0	VK!I5006
VKFTA	2027	2027	0	VK!J5006
VCFTA	2022	2022	4	VC!D5044
VCFTA	2023	2023	2	VC!E5044
VCFTA	2024	2024	0	VC!F5044

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5044
VCFTA	2026	2026	0	VC!H5044
VCFTA	2027	2027	0	VC!I5044
VN-EAEU	2022	2022	0	EAV!D5041
VN-EAEU	2023	2023	0	EAV!E5041
VN-EAEU	2024	2024	0	EAV!F5041
VN-EAEU	2025	2025	0	EAV!G5041
VN-EAEU	2026	2026	0	EAV!H5041
VN-EAEU	2027	2027	0	EAV!I5041
AHKFTA	2022	2022	12	AKH!D5049
AHKFTA	2023	2023	8	AKH!E5049
AHKFTA	2024	2024	8	AKH!F5049
AHKFTA	2025	2025	4	AKH!G5049
AHKFTA	2026	2026	4	AKH!H5049
AHKFTA	2027	2027	0	AKH!I5049
EVFTA	2022	2022	10	EV-NK!D5020
EVFTA	2023	2023	6,6	EV-NK!E5020
EVFTA	2024	2024	3,3	EV-NK!F5020
EVFTA	2025	2025	0	EV-NK!G5020
EVFTA	2026	2026	0	EV-NK!H5020
EVFTA	2027	2027	0	EV-NK!I5020
UKVFTA	2022	2022	10	UKV!D5022
UKVFTA	2023	2023	6,6	UKV!E5022
UKVFTA	2024	2024	3,3	UKV!F5022
UKVFTA	2025	2025	0	UKV!G5022
UKVFTA	2026	2026	0	UKV!H5022

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5022
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5020
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5020
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5020
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5020
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5020
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5020
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5020
RCEP A	2022	2022	18	RCEPT-A!D5041
RCEP A	2023	2023	16	RCEPT-A!E5041
RCEP A	2024	2024	14	RCEPT-A!F5041
RCEP A	2025	2025	12	RCEPT-A!G5041
RCEP A	2026	2026	10	RCEPT-A!H5041
RCEP A	2027	2027	8	RCEPT-A!I5041
RCEP B	2022	2022	18	B!D5041
RCEP B	2023	2023	16	B!E5041
RCEP B	2024	2024	14	B!F5041
RCEP B	2025	2025	12	B!G5041
RCEP B	2026	2026	10	B!H5041
RCEP B	2027	2027	8	B!I5041
RCEP C	2022	2022	18	C!D5041
RCEP C	2023	2023	16	C!E5041
RCEP C	2024	2024	14	C!F5041
RCEP C	2025	2025	12	C!G5041
RCEP C	2026	2026	10	C!H5041
RCEP C	2027	2027	8	C!I5041

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D5041
RCEP D	2023	2023	16,4	D!E5041
RCEP D	2024	2024	14,5	D!F5041
RCEP D	2025	2025	12,7	D!G5041
RCEP D	2026	2026	10,9	D!H5041
RCEP D	2027	2027	9,1	D!I5041
RCEP E	2022	2022	18	E!D5044
RCEP E	2023	2023	16	E!E5044
RCEP E	2024	2024	14	E!F5044
RCEP E	2025	2025	12	E!G5044
RCEP E	2026	2026	10	E!H5044
RCEP E	2027	2027	8	E!I5044
RCEP F	2022	2022	18	F!D5041
RCEP F	2023	2023	16	F!E5041
RCEP F	2024	2024	14	F!F5041
RCEP F	2025	2025	12	F!G5041
RCEP F	2026	2026	10	F!H5041
RCEP F	2027	2027	8	F!I5041
VIFTA	2024	2024	16	VI!F4647
VIFTA	2025	2025	12	VI!G4647
VIFTA	2026	2026	8	VI!H4647
VIFTA	2027	2027	4	VI!I4647

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 3505.20.00. 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 20% for 3505.20.00 was checked against BT2026 (cell BT2026!N5156), 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.