Vietnam Tariff Intelligence

HS 3506.10.00 detail

HS code	3506.10.00
Description	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg / - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
Unit	kg
Generated	11/11/2026 14:38:32
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://vietnamtariff.com/hs-code/35061000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	21	21%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5158
Preferential (MFN)	14	14%	26/2023/NĐ-CP	2023-07-15	BT2026!N5158
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5158
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 (-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	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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	5.6	5.6%	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!E5037
ATIGA	2022	2022	0	AT!E4998
ATIGA	2023	2023	0	AT!F4998
ATIGA	2024	2024	0	AT!G4998
ATIGA	2025	2025	0	AT!H4998
ATIGA	2026	2026	0	AT!I4998
ATIGA	2027	2027	0	AT!J4998
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5042
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5042
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5042
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5042

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5042
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5042
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5040
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5040
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5040
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5040
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5040
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5040
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5040
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5004
AIFTA	30/12/2022	2022	0	AI!F5000
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5000
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5000
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5000
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5000
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5000
VKFTA	2022	2022	0	VK!E5009
VKFTA	2023	2023	0	VK!F5009
VKFTA	2024	2024	0	VK!G5009
VKFTA	2025	2025	0	VK!H5009
VKFTA	2026	2026	0	VK!I5009
VKFTA	2027	2027	0	VK!J5009
VCFTA	2022	2022	3	VC!D5047
VCFTA	2023	2023	1	VC!E5047
VCFTA	2024	2024	0	VC!F5047
VCFTA	2025	2025	0	VC!G5047

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5047
VCFTA	2027	2027	0	VC!I5047
VN-EAEU	2022	2022	0	EAV!D5044
VN-EAEU	2023	2023	0	EAV!E5044
VN-EAEU	2024	2024	0	EAV!F5044
VN-EAEU	2025	2025	0	EAV!G5044
VN-EAEU	2026	2026	0	EAV!H5044
VN-EAEU	2027	2027	0	EAV!I5044
AHKFTA	2022	2022	8	AKH!D5052
AHKFTA	2023	2023	6	AKH!E5052
AHKFTA	2024	2024	6	AKH!F5052
AHKFTA	2025	2025	3	AKH!G5052
AHKFTA	2026	2026	3	AKH!H5052
AHKFTA	2027	2027	0	AKH!I5052
EVFTA	2022	2022	7	EV-NK!D5023
EVFTA	2023	2023	4,6	EV-NK!E5023
EVFTA	2024	2024	2,3	EV-NK!F5023
EVFTA	2025	2025	0	EV-NK!G5023
EVFTA	2026	2026	0	EV-NK!H5023
EVFTA	2027	2027	0	EV-NK!I5023
UKVFTA	2022	2022	7	UKV!D5025
UKVFTA	2023	2023	4,6	UKV!E5025
UKVFTA	2024	2024	2,3	UKV!F5025
UKVFTA	2025	2025	0	UKV!G5025
UKVFTA	2026	2026	0	UKV!H5025
UKVFTA	2027	2027	0	UKV!I5025

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5023
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5023
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5023
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5023
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5023
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5023
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5023
RCEP A	2022	2022	0	RCEPT-A!D5044
RCEP A	2023	2023	0	RCEPT-A!E5044
RCEP A	2024	2024	0	RCEPT-A!F5044
RCEP A	2025	2025	0	RCEPT-A!G5044
RCEP A	2026	2026	0	RCEPT-A!H5044
RCEP A	2027	2027	0	RCEPT-A!I5044
RCEP B	2022	2022	0	B!D5044
RCEP B	2023	2023	0	B!E5044
RCEP B	2024	2024	0	B!F5044
RCEP B	2025	2025	0	B!G5044
RCEP B	2026	2026	0	B!H5044
RCEP B	2027	2027	0	B!I5044
RCEP C	2022	2022	0	C!D5044
RCEP C	2023	2023	0	C!E5044
RCEP C	2024	2024	0	C!F5044
RCEP C	2025	2025	0	C!G5044
RCEP C	2026	2026	0	C!H5044
RCEP C	2027	2027	0	C!I5044
RCEP D	2022	2022	0	D!D5044

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5044
RCEP D	2024	2024	0	D!F5044
RCEP D	2025	2025	0	D!G5044
RCEP D	2026	2026	0	D!H5044
RCEP D	2027	2027	0	D!I5044
RCEP E	2022	2022	0	E!D5047
RCEP E	2023	2023	0	E!E5047
RCEP E	2024	2024	0	E!F5047
RCEP E	2025	2025	0	E!G5047
RCEP E	2026	2026	0	E!H5047
RCEP E	2027	2027	0	E!I5047
RCEP F	2022	2022	0	F!D5044
RCEP F	2023	2023	0	F!E5044
RCEP F	2024	2024	0	F!F5044
RCEP F	2025	2025	0	F!G5044
RCEP F	2026	2026	0	F!H5044
RCEP F	2027	2027	0	F!I5044
VIFTA	2024	2024	11,2	VI!F4649
VIFTA	2025	2025	8.4	VI!G4649
VIFTA	2026	2026	5.6	VI!H4649
VIFTA	2027	2027	2.8	VI!I4649

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3506.10.00. 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 14% for 3506.10.00 was checked against BT2026 (cell BT2026!N5158), 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.