Vietnam Tariff Intelligence

HS 3506.99.00 detail

HS code	3506.99.00
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 / - Other: / - - Other
Unit	kg
Generated	03/11/2026 11:43:55
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/35069900/

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!K5163
Preferential (MFN)	14	14%	26/2023/NĐ-CP	2023-07-15	BT2026!N5163
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5163
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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	5	5%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7	7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7	7%	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 C)	7	7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7	7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7	7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	7,6	7.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5042
ATIGA	2022	2022	0	AT!E5003
ATIGA	2023	2023	0	AT!F5003
ATIGA	2024	2024	0	AT!G5003
ATIGA	2025	2025	0	AT!H5003
ATIGA	2026	2026	0	AT!I5003
ATIGA	2027	2027	0	AT!J5003
AJCEP	30/12/2022 - 31/3/2023	2022	5	AJ!E5047
AJCEP	01/4/2023 - 31/3/2024	2023	5	AJ!F5047
AJCEP	01/4/2024 - 31/3/2025	2024	5	AJ!G5047

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	5	AJ!H5047
AJCEP	01/4/2026 - 31/3/2027	2026	5	AJ!I5047
AJCEP	01/4/2027 - 31/3/2028	2027	5	AJ!J5047
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5045
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5045
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5045
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5045
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5045
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5045
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5045
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5009
AIFTA	30/12/2022	2022	5	AI!F5005
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G5005
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H5005
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I5005
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J5005
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K5005
VKFTA	2022	2022	5	VK!E5014
VKFTA	2023	2023	5	VK!F5014
VKFTA	2024	2024	5	VK!G5014
VKFTA	2025	2025	5	VK!H5014
VKFTA	2026	2026	5	VK!I5014
VKFTA	2027	2027	5	VK!J5014
VCFTA	2022	2022	5	VC!D5052
VCFTA	2023	2023	5	VC!E5052
VCFTA	2024	2024	0	VC!F5052

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5052
VCFTA	2026	2026	0	VC!H5052
VCFTA	2027	2027	0	VC!I5052
VN-EAEU	2022	2022	0	EAV!D5049
VN-EAEU	2023	2023	0	EAV!E5049
VN-EAEU	2024	2024	0	EAV!F5049
VN-EAEU	2025	2025	0	EAV!G5049
VN-EAEU	2026	2026	0	EAV!H5049
VN-EAEU	2027	2027	0	EAV!I5049
AHKFTA	2022	2022	*	AKH!D5057
AHKFTA	2023	2023	*	AKH!E5057
AHKFTA	2024	2024	*	AKH!F5057
AHKFTA	2025	2025	*	AKH!G5057
AHKFTA	2026	2026	*	AKH!H5057
AHKFTA	2027	2027	*	AKH!I5057
EVFTA	2022	2022	7	EV-NK!D5028
EVFTA	2023	2023	4,6	EV-NK!E5028
EVFTA	2024	2024	2,3	EV-NK!F5028
EVFTA	2025	2025	0	EV-NK!G5028
EVFTA	2026	2026	0	EV-NK!H5028
EVFTA	2027	2027	0	EV-NK!I5028
UKVFTA	2022	2022	7	UKV!D5030
UKVFTA	2023	2023	4,6	UKV!E5030
UKVFTA	2024	2024	2,3	UKV!F5030
UKVFTA	2025	2025	0	UKV!G5030
UKVFTA	2026	2026	0	UKV!H5030

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5030
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5028
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5028
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5028
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5028
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5028
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5028
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5028
RCEP A	2022	2022	12,6	RCEPT-A!D5049
RCEP A	2023	2023	11,2	RCEPT-A!E5049
RCEP A	2024	2024	9,8	RCEPT-A!F5049
RCEP A	2025	2025	8,4	RCEPT-A!G5049
RCEP A	2026	2026	7	RCEPT-A!H5049
RCEP A	2027	2027	5,6	RCEPT-A!I5049
RCEP B	2022	2022	12,6	B!D5049
RCEP B	2023	2023	11,2	B!E5049
RCEP B	2024	2024	9,8	B!F5049
RCEP B	2025	2025	8,4	B!G5049
RCEP B	2026	2026	7	B!H5049
RCEP B	2027	2027	5,6	B!I5049
RCEP C	2022	2022	12,6	C!D5049
RCEP C	2023	2023	11,2	C!E5049
RCEP C	2024	2024	9,8	C!F5049
RCEP C	2025	2025	8,4	C!G5049
RCEP C	2026	2026	7	C!H5049
RCEP C	2027	2027	5,6	C!I5049

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	12,7	D!D5049
RCEP D	2023	2023	11,5	D!E5049
RCEP D	2024	2024	10,2	D!F5049
RCEP D	2025	2025	8,9	D!G5049
RCEP D	2026	2026	7,6	D!H5049
RCEP D	2027	2027	6,4	D!I5049
RCEP E	2022	2022	12,6	E!D5052
RCEP E	2023	2023	11,2	E!E5052
RCEP E	2024	2024	9,8	E!F5052
RCEP E	2025	2025	8,4	E!G5052
RCEP E	2026	2026	7	E!H5052
RCEP E	2027	2027	5,6	E!I5052
RCEP F	2022	2022	12,6	F!D5049
RCEP F	2023	2023	11,2	F!E5049
RCEP F	2024	2024	9,8	F!F5049
RCEP F	2025	2025	8,4	F!G5049
RCEP F	2026	2026	7	F!H5049
RCEP F	2027	2027	5,6	F!I5049
VIFTA	2024	2024	11.2	VI!F4654
VIFTA	2025	2025	8.4	VI!G4654
VIFTA	2026	2026	5.6	VI!H4654
VIFTA	2027	2027	2.8	VI!I4654

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
HS-005	BLUE	Chapter 98 equivalent exists	3506.99.00 corresponds to Chapter 98 code 9840.15.00 (specific MFN: 5%). Applies only if Chapter 98 conditions are met.	- Keo dán adhesive chemlok 205	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3506.99.00. 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 3506.99.00 was checked against BT2026 (cell BT2026!N5163), 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.