Vietnam Tariff Intelligence

HS 3507.10.00 detail

HS code	3507.10.00
Description	Enzymes; prepared enzymes not elsewhere specified or included / - Rennet and concentrates thereof
Unit	kg/lít
Generated	03/11/2026 22:01:58
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/35071000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5165
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5165
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5165
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	1.7	1.7%	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!E5045
ATIGA	2022	2022	0	AT!E5006

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5006
ATIGA	2024	2024	0	AT!G5006
ATIGA	2025	2025	0	AT!H5006
ATIGA	2026	2026	0	AT!I5006
ATIGA	2027	2027	0	AT!J5006
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5050
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5050
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5050
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5050
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5050
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5050
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5048
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5048
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5048
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5048
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5048
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5048
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5048
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5012
AIFTA	30/12/2022	2022	0	AI!F5008
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5008
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5008
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5008
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5008
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5008
VKFTA	2022	2022	0	VK!E5017

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5017
VKFTA	2024	2024	0	VK!G5017
VKFTA	2025	2025	0	VK!H5017
VKFTA	2026	2026	0	VK!I5017
VKFTA	2027	2027	0	VK!J5017
VCFTA	2022	2022	0	VC!D5055
VCFTA	2023	2023	0	VC!E5055
VCFTA	2024	2024	0	VC!F5055
VCFTA	2025	2025	0	VC!G5055
VCFTA	2026	2026	0	VC!H5055
VCFTA	2027	2027	0	VC!I5055
VN-EAEU	2022	2022	0	EAV!D5052
VN-EAEU	2023	2023	0	EAV!E5052
VN-EAEU	2024	2024	0	EAV!F5052
VN-EAEU	2025	2025	0	EAV!G5052
VN-EAEU	2026	2026	0	EAV!H5052
VN-EAEU	2027	2027	0	EAV!I5052
AHKFTA	2022	2022	0	AKH!D5060
AHKFTA	2023	2023	0	AKH!E5060
AHKFTA	2024	2024	0	AKH!F5060
AHKFTA	2025	2025	0	AKH!G5060
AHKFTA	2026	2026	0	AKH!H5060
AHKFTA	2027	2027	0	AKH!I5060
EVFTA	2022	2022	0,7	EV-NK!D5031
EVFTA	2023	2023	0	EV-NK!E5031
EVFTA	2024	2024	0	EV-NK!F5031

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5031
EVFTA	2026	2026	0	EV-NK!H5031
EVFTA	2027	2027	0	EV-NK!I5031
UKVFTA	2022	2022	0,7	UKV!D5033
UKVFTA	2023	2023	0	UKV!E5033
UKVFTA	2024	2024	0	UKV!F5033
UKVFTA	2025	2025	0	UKV!G5033
UKVFTA	2026	2026	0	UKV!H5033
UKVFTA	2027	2027	0	UKV!I5033
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5031
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5031
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5031
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5031
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5031
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5031
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5031
RCEP A	2022	2022	0	RCEPT-A!D5052
RCEP A	2023	2023	0	RCEPT-A!E5052
RCEP A	2024	2024	0	RCEPT-A!F5052
RCEP A	2025	2025	0	RCEPT-A!G5052
RCEP A	2026	2026	0	RCEPT-A!H5052
RCEP A	2027	2027	0	RCEPT-A!I5052
RCEP B	2022	2022	0	B!D5052
RCEP B	2023	2023	0	B!E5052
RCEP B	2024	2024	0	B!F5052
RCEP B	2025	2025	0	B!G5052

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5052
RCEP B	2027	2027	0	B!I5052
RCEP C	2022	2022	0	C!D5052
RCEP C	2023	2023	0	C!E5052
RCEP C	2024	2024	0	C!F5052
RCEP C	2025	2025	0	C!G5052
RCEP C	2026	2026	0	C!H5052
RCEP C	2027	2027	0	C!I5052
RCEP D	2022	2022	0	D!D5052
RCEP D	2023	2023	0	D!E5052
RCEP D	2024	2024	0	D!F5052
RCEP D	2025	2025	0	D!G5052
RCEP D	2026	2026	0	D!H5052
RCEP D	2027	2027	0	D!I5052
RCEP E	2022	2022	0	E!D5055
RCEP E	2023	2023	0	E!E5055
RCEP E	2024	2024	0	E!F5055
RCEP E	2025	2025	0	E!G5055
RCEP E	2026	2026	0	E!H5055
RCEP E	2027	2027	0	E!I5055
RCEP F	2022	2022	0	F!D5052
RCEP F	2023	2023	0	F!E5052
RCEP F	2024	2024	0	F!F5052
RCEP F	2025	2025	0	F!G5052
RCEP F	2026	2026	0	F!H5052
RCEP F	2027	2027	0	F!I5052

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2.6	VI!F4656
VIFTA	2025	2025	2.1	VI!G4656
VIFTA	2026	2026	1.7	VI!H4656
VIFTA	2027	2027	1.3	VI!I4656

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 3507.10.00. 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 3% for 3507.10.00 was checked against BT2026 (cell BT2026!N5165), 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.