Vietnam Tariff Intelligence

HS 3507.90.00 detail

HS code	3507.90.00
Description	Enzymes; prepared enzymes not elsewhere specified or included / - Other
Unit	kg/lít
Generated	04/11/2026 16:31:16
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/35079000/

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!K5166
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5166
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5166
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
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	0	0%	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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5046
ATIGA	2022	2022	0	AT!E5007

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5007
ATIGA	2024	2024	0	AT!G5007
ATIGA	2025	2025	0	AT!H5007
ATIGA	2026	2026	0	AT!I5007
ATIGA	2027	2027	0	AT!J5007
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5051
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5051
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5051
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5051
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5051
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5051
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5049
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5049
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5049
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5049
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5049
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5049
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5049
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5013
AIFTA	30/12/2022	2022	5	AI!F5009
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G5009
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H5009
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I5009
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J5009
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K5009
VKFTA	2022	2022	0	VK!E5018

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5018
VKFTA	2024	2024	0	VK!G5018
VKFTA	2025	2025	0	VK!H5018
VKFTA	2026	2026	0	VK!I5018
VKFTA	2027	2027	0	VK!J5018
VCFTA	2022	2022	3	VC!D5056
VCFTA	2023	2023	3	VC!E5056
VCFTA	2024	2024	0	VC!F5056
VCFTA	2025	2025	0	VC!G5056
VCFTA	2026	2026	0	VC!H5056
VCFTA	2027	2027	0	VC!I5056
VN-EAEU	2022	2022	0	EAV!D5053
VN-EAEU	2023	2023	0	EAV!E5053
VN-EAEU	2024	2024	0	EAV!F5053
VN-EAEU	2025	2025	0	EAV!G5053
VN-EAEU	2026	2026	0	EAV!H5053
VN-EAEU	2027	2027	0	EAV!I5053
AHKFTA	2022	2022	0	AKH!D5061
AHKFTA	2023	2023	0	AKH!E5061
AHKFTA	2024	2024	0	AKH!F5061
AHKFTA	2025	2025	0	AKH!G5061
AHKFTA	2026	2026	0	AKH!H5061
AHKFTA	2027	2027	0	AKH!I5061
EVFTA	2022	2022	1,5	EV-NK!D5032
EVFTA	2023	2023	1	EV-NK!E5032
EVFTA	2024	2024	0,5	EV-NK!F5032

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5032
EVFTA	2026	2026	0	EV-NK!H5032
EVFTA	2027	2027	0	EV-NK!I5032
UKVFTA	2022	2022	1,5	UKV!D5034
UKVFTA	2023	2023	1	UKV!E5034
UKVFTA	2024	2024	0,5	UKV!F5034
UKVFTA	2025	2025	0	UKV!G5034
UKVFTA	2026	2026	0	UKV!H5034
UKVFTA	2027	2027	0	UKV!I5034
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5032
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5032
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5032
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5032
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5032
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5032
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5032
RCEP A	2022	2022	0	RCEPT-A!D5053
RCEP A	2023	2023	0	RCEPT-A!E5053
RCEP A	2024	2024	0	RCEPT-A!F5053
RCEP A	2025	2025	0	RCEPT-A!G5053
RCEP A	2026	2026	0	RCEPT-A!H5053
RCEP A	2027	2027	0	RCEPT-A!I5053
RCEP B	2022	2022	0	B!D5053
RCEP B	2023	2023	0	B!E5053
RCEP B	2024	2024	0	B!F5053
RCEP B	2025	2025	0	B!G5053

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5053
RCEP B	2027	2027	0	B!I5053
RCEP C	2022	2022	0	C!D5053
RCEP C	2023	2023	0	C!E5053
RCEP C	2024	2024	0	C!F5053
RCEP C	2025	2025	0	C!G5053
RCEP C	2026	2026	0	C!H5053
RCEP C	2027	2027	0	C!I5053
RCEP D	2022	2022	0	D!D5053
RCEP D	2023	2023	0	D!E5053
RCEP D	2024	2024	0	D!F5053
RCEP D	2025	2025	0	D!G5053
RCEP D	2026	2026	0	D!H5053
RCEP D	2027	2027	0	D!I5053
RCEP E	2022	2022	0	E!D5056
RCEP E	2023	2023	0	E!E5056
RCEP E	2024	2024	0	E!F5056
RCEP E	2025	2025	0	E!G5056
RCEP E	2026	2026	0	E!H5056
RCEP E	2027	2027	0	E!I5056
RCEP F	2022	2022	0	F!D5053
RCEP F	2023	2023	0	F!E5053
RCEP F	2024	2024	0	F!F5053
RCEP F	2025	2025	0	F!G5053
RCEP F	2026	2026	0	F!H5053
RCEP F	2027	2027	0	F!I5053

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	2	VI!F4657
VIFTA	2025	2025	1	VI!G4657
VIFTA	2026	2026	0	VI!H4657
VIFTA	2027	2027	0	VI!I4657

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 5%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
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 3507.90.00. 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 3507.90.00 was checked against BT2026 (cell BT2026!N5166), 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

Item policy

Item policy
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.