Vietnam Tariff Intelligence

HS 3802.90.10 detail

HS code	3802.90.10
Description	Activated carbon; activated natural mineral products; animal black, including spent animal black / - Other: / - - Activated bauxite
Unit	kg
Generated	04/11/2026 04:50:06
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/38029010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5339
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5339
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5339
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5185
ATIGA	2022	2022	0	AT!E5146

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5146
ATIGA	2024	2024	0	AT!G5146
ATIGA	2025	2025	0	AT!H5146
ATIGA	2026	2026	0	AT!I5146
ATIGA	2027	2027	0	AT!J5146
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5190
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5190
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5190
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5190
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5190
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5190
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5188
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5188
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5188
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5188
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5188
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5188
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5188
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5152
AIFTA	30/12/2022	2022	0	AI!F5148
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5148
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5148
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5148
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5148
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5148
VKFTA	2022	2022	0	VK!E5157

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5157
VKFTA	2024	2024	0	VK!G5157
VKFTA	2025	2025	0	VK!H5157
VKFTA	2026	2026	0	VK!I5157
VKFTA	2027	2027	0	VK!J5157
VCFTA	2022	2022	1	VC!D5195
VCFTA	2023	2023	1	VC!E5195
VCFTA	2024	2024	0	VC!F5195
VCFTA	2025	2025	0	VC!G5195
VCFTA	2026	2026	0	VC!H5195
VCFTA	2027	2027	0	VC!I5195
VN-EAEU	2022	2022	0	EAV!D5192
VN-EAEU	2023	2023	0	EAV!E5192
VN-EAEU	2024	2024	0	EAV!F5192
VN-EAEU	2025	2025	0	EAV!G5192
VN-EAEU	2026	2026	0	EAV!H5192
VN-EAEU	2027	2027	0	EAV!I5192
VNCU	2022	2022	0	VNCU!D703
VNCU	2023 - 2027		0	VNCU!E703
AHKFTA	2022	2022	0	AKH!D5200
AHKFTA	2023	2023	0	AKH!E5200
AHKFTA	2024	2024	0	AKH!F5200
AHKFTA	2025	2025	0	AKH!G5200
AHKFTA	2026	2026	0	AKH!H5200
AHKFTA	2027	2027	0	AKH!I5200
EVFTA	2022	2022	0	EV-NK!D5171

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	0	EV-NK!E5171
EVFTA	2024	2024	0	EV-NK!F5171
EVFTA	2025	2025	0	EV-NK!G5171
EVFTA	2026	2026	0	EV-NK!H5171
EVFTA	2027	2027	0	EV-NK!I5171
UKVFTA	2022	2022	0	UKV!D5173
UKVFTA	2023	2023	0	UKV!E5173
UKVFTA	2024	2024	0	UKV!F5173
UKVFTA	2025	2025	0	UKV!G5173
UKVFTA	2026	2026	0	UKV!H5173
UKVFTA	2027	2027	0	UKV!I5173
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5171
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5171
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5171
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5171
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5171
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5171
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5171
RCEP A	2022	2022	0	RCEPT-A!D5192
RCEP A	2023	2023	0	RCEPT-A!E5192
RCEP A	2024	2024	0	RCEPT-A!F5192
RCEP A	2025	2025	0	RCEPT-A!G5192
RCEP A	2026	2026	0	RCEPT-A!H5192
RCEP A	2027	2027	0	RCEPT-A!I5192
RCEP B	2022	2022	0	B!D5192
RCEP B	2023	2023	0	B!E5192

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F5192
RCEP B	2025	2025	0	B!G5192
RCEP B	2026	2026	0	B!H5192
RCEP B	2027	2027	0	B!I5192
RCEP C	2022	2022	0	C!D5192
RCEP C	2023	2023	0	C!E5192
RCEP C	2024	2024	0	C!F5192
RCEP C	2025	2025	0	C!G5192
RCEP C	2026	2026	0	C!H5192
RCEP C	2027	2027	0	C!I5192
RCEP D	2022	2022	0	D!D5192
RCEP D	2023	2023	0	D!E5192
RCEP D	2024	2024	0	D!F5192
RCEP D	2025	2025	0	D!G5192
RCEP D	2026	2026	0	D!H5192
RCEP D	2027	2027	0	D!I5192
RCEP E	2022	2022	0	E!D5195
RCEP E	2023	2023	0	E!E5195
RCEP E	2024	2024	0	E!F5195
RCEP E	2025	2025	0	E!G5195
RCEP E	2026	2026	0	E!H5195
RCEP E	2027	2027	0	E!I5195
RCEP F	2022	2022	0	F!D5192
RCEP F	2023	2023	0	F!E5192
RCEP F	2024	2024	0	F!F5192
RCEP F	2025	2025	0	F!G5192

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H5192
RCEP F	2027	2027	0	F!I5192
VIFTA	2024	2024	0	VI!F4783
VIFTA	2025	2025	0	VI!G4783
VIFTA	2026	2026	0	VI!H4783
VIFTA	2027	2027	0	VI!I4783

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3802.90 has 3 lines; 3802.90.10 is distinguished from its siblings by: Activated bauxite.	3802.90.20 Activated clays or activated earths; 3802.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 3802.90.10. 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 0% for 3802.90.10 was checked against BT2026 (cell BT2026!N5339), 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.