Vietnam Tariff Intelligence

HS 3802.90.20 detail

HS code	3802.90.20
Description	Activated carbon; activated natural mineral products; animal black, including spent animal black / - Other: / - - Activated clays or activated earths
Unit	kg
Generated	10/11/2026 20:26:56
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/38029020/

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!K5340
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5340
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5340
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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!E5186

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5147
ATIGA	2023	2023	0	AT!F5147
ATIGA	2024	2024	0	AT!G5147
ATIGA	2025	2025	0	AT!H5147
ATIGA	2026	2026	0	AT!I5147
ATIGA	2027	2027	0	AT!J5147
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5191
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5191
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5191
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5191
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5191
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5191
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5189
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5189
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5189
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5189
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5189
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5189
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5189
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5153
AIFTA	30/12/2022	2022	0	AI!F5149
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5149
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5149
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5149
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5149
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5149

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5158
VKFTA	2023	2023	0	VK!F5158
VKFTA	2024	2024	0	VK!G5158
VKFTA	2025	2025	0	VK!H5158
VKFTA	2026	2026	0	VK!I5158
VKFTA	2027	2027	0	VK!J5158
VCFTA	2022	2022	1	VC!D5196
VCFTA	2023	2023	1	VC!E5196
VCFTA	2024	2024	0	VC!F5196
VCFTA	2025	2025	0	VC!G5196
VCFTA	2026	2026	0	VC!H5196
VCFTA	2027	2027	0	VC!I5196
VN-EAEU	2022	2022	0	EAV!D5193
VN-EAEU	2023	2023	0	EAV!E5193
VN-EAEU	2024	2024	0	EAV!F5193
VN-EAEU	2025	2025	0	EAV!G5193
VN-EAEU	2026	2026	0	EAV!H5193
VN-EAEU	2027	2027	0	EAV!I5193
VNCU	2022	2022	0	VNCU!D704
VNCU	2023 - 2027		0	VNCU!E704
AHKFTA	2022	2022	0	AKH!D5201
AHKFTA	2023	2023	0	AKH!E5201
AHKFTA	2024	2024	0	AKH!F5201
AHKFTA	2025	2025	0	AKH!G5201
AHKFTA	2026	2026	0	AKH!H5201
AHKFTA	2027	2027	0	AKH!I5201

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D5172
EVFTA	2023	2023	0	EV-NK!E5172
EVFTA	2024	2024	0	EV-NK!F5172
EVFTA	2025	2025	0	EV-NK!G5172
EVFTA	2026	2026	0	EV-NK!H5172
EVFTA	2027	2027	0	EV-NK!I5172
UKVFTA	2022	2022	0	UKV!D5174
UKVFTA	2023	2023	0	UKV!E5174
UKVFTA	2024	2024	0	UKV!F5174
UKVFTA	2025	2025	0	UKV!G5174
UKVFTA	2026	2026	0	UKV!H5174
UKVFTA	2027	2027	0	UKV!I5174
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5172
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5172
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5172
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5172
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5172
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5172
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5172
RCEP A	2022	2022	0	RCEPT-A!D5193
RCEP A	2023	2023	0	RCEPT-A!E5193
RCEP A	2024	2024	0	RCEPT-A!F5193
RCEP A	2025	2025	0	RCEPT-A!G5193
RCEP A	2026	2026	0	RCEPT-A!H5193
RCEP A	2027	2027	0	RCEPT-A!I5193
RCEP B	2022	2022	0	B!D5193

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E5193
RCEP B	2024	2024	0	B!F5193
RCEP B	2025	2025	0	B!G5193
RCEP B	2026	2026	0	B!H5193
RCEP B	2027	2027	0	B!I5193
RCEP C	2022	2022	0	C!D5193
RCEP C	2023	2023	0	C!E5193
RCEP C	2024	2024	0	C!F5193
RCEP C	2025	2025	0	C!G5193
RCEP C	2026	2026	0	C!H5193
RCEP C	2027	2027	0	C!I5193
RCEP D	2022	2022	0	D!D5193
RCEP D	2023	2023	0	D!E5193
RCEP D	2024	2024	0	D!F5193
RCEP D	2025	2025	0	D!G5193
RCEP D	2026	2026	0	D!H5193
RCEP D	2027	2027	0	D!I5193
RCEP E	2022	2022	0	E!D5196
RCEP E	2023	2023	0	E!E5196
RCEP E	2024	2024	0	E!F5196
RCEP E	2025	2025	0	E!G5196
RCEP E	2026	2026	0	E!H5196
RCEP E	2027	2027	0	E!I5196
RCEP F	2022	2022	0	F!D5193
RCEP F	2023	2023	0	F!E5193
RCEP F	2024	2024	0	F!F5193

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G5193
RCEP F	2026	2026	0	F!H5193
RCEP F	2027	2027	0	F!I5193
VIFTA	2024	2024	0	VI!F4784
VIFTA	2025	2025	0	VI!G4784
VIFTA	2026	2026	0	VI!H4784
VIFTA	2027	2027	0	VI!I4784

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): 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3802.90 has 3 lines; 3802.90.20 is distinguished from its siblings by: Activated clays or activated earths.	3802.90.10 Activated bauxite; 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 3802.90.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 3802.90.20 was checked against BT2026 (cell BT2026!N5340), 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
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.