Vietnam Tariff Intelligence

HS 3805.90.00 detail

HS code	3805.90.00
Description	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent / - Other
Unit	kg
Generated	04/11/2026 11:31:34
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/38059000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5349
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5349
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5349
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
VIFTA	3.5	3.5%	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!E5198

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5159
ATIGA	2023	2023	0	AT!F5159
ATIGA	2024	2024	0	AT!G5159
ATIGA	2025	2025	0	AT!H5159
ATIGA	2026	2026	0	AT!I5159
ATIGA	2027	2027	0	AT!J5159
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5203
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5203
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5203
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5203
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5203
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5203
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5201
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5201
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5201
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5201
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5201
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5201
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5201
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5165
AIFTA	30/12/2022	2022	0	AI!F5161
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5161
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5161
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5161
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5161
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5161

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5170
VKFTA	2023	2023	0	VK!F5170
VKFTA	2024	2024	0	VK!G5170
VKFTA	2025	2025	0	VK!H5170
VKFTA	2026	2026	0	VK!I5170
VKFTA	2027	2027	0	VK!J5170
VCFTA	2022	2022	5	VC!D5208
VCFTA	2023	2023	5	VC!E5208
VCFTA	2024	2024	0	VC!F5208
VCFTA	2025	2025	0	VC!G5208
VCFTA	2026	2026	0	VC!H5208
VCFTA	2027	2027	0	VC!I5208
VN-EAEU	2022	2022	0	EAV!D5205
VN-EAEU	2023	2023	0	EAV!E5205
VN-EAEU	2024	2024	0	EAV!F5205
VN-EAEU	2025	2025	0	EAV!G5205
VN-EAEU	2026	2026	0	EAV!H5205
VN-EAEU	2027	2027	0	EAV!I5205
AHKFTA	2022	2022	0	AKH!D5213
AHKFTA	2023	2023	0	AKH!E5213
AHKFTA	2024	2024	0	AKH!F5213
AHKFTA	2025	2025	0	AKH!G5213
AHKFTA	2026	2026	0	AKH!H5213
AHKFTA	2027	2027	0	AKH!I5213
EVFTA	2022	2022	0	EV-NK!D5184
EVFTA	2023	2023	0	EV-NK!E5184

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5184
EVFTA	2025	2025	0	EV-NK!G5184
EVFTA	2026	2026	0	EV-NK!H5184
EVFTA	2027	2027	0	EV-NK!I5184
UKVFTA	2022	2022	0	UKV!D5186
UKVFTA	2023	2023	0	UKV!E5186
UKVFTA	2024	2024	0	UKV!F5186
UKVFTA	2025	2025	0	UKV!G5186
UKVFTA	2026	2026	0	UKV!H5186
UKVFTA	2027	2027	0	UKV!I5186
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5184
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5184
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5184
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5184
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5184
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5184
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5184
RCEP A	2022	2022	0	RCEPT-A!D5205
RCEP A	2023	2023	0	RCEPT-A!E5205
RCEP A	2024	2024	0	RCEPT-A!F5205
RCEP A	2025	2025	0	RCEPT-A!G5205
RCEP A	2026	2026	0	RCEPT-A!H5205
RCEP A	2027	2027	0	RCEPT-A!I5205
RCEP B	2022	2022	0	B!D5205
RCEP B	2023	2023	0	B!E5205
RCEP B	2024	2024	0	B!F5205

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5205
RCEP B	2026	2026	0	B!H5205
RCEP B	2027	2027	0	B!I5205
RCEP C	2022	2022	0	C!D5205
RCEP C	2023	2023	0	C!E5205
RCEP C	2024	2024	0	C!F5205
RCEP C	2025	2025	0	C!G5205
RCEP C	2026	2026	0	C!H5205
RCEP C	2027	2027	0	C!I5205
RCEP D	2022	2022	0	D!D5205
RCEP D	2023	2023	0	D!E5205
RCEP D	2024	2024	0	D!F5205
RCEP D	2025	2025	0	D!G5205
RCEP D	2026	2026	0	D!H5205
RCEP D	2027	2027	0	D!I5205
RCEP E	2022	2022	0	E!D5208
RCEP E	2023	2023	0	E!E5208
RCEP E	2024	2024	0	E!F5208
RCEP E	2025	2025	0	E!G5208
RCEP E	2026	2026	0	E!H5208
RCEP E	2027	2027	0	E!I5208
RCEP F	2022	2022	0	F!D5205
RCEP F	2023	2023	0	F!E5205
RCEP F	2024	2024	0	F!F5205
RCEP F	2025	2025	0	F!G5205
RCEP F	2026	2026	0	F!H5205

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5205
VIFTA	2024	2024	4.5	VI!F4793
VIFTA	2025	2025	4	VI!G4793
VIFTA	2026	2026	3.5	VI!H4793
VIFTA	2027	2027	3	VI!I4793

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 3805.90.00. 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 5% for 3805.90.00 was checked against BT2026 (cell BT2026!N5349), 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.