Vietnam Tariff Intelligence

HS 3825.30.90 detail

HS code	3825.30.90
Description	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter / - Clinical waste: / - - Other
Unit	kg
Generated	01/11/2026 22:00:49
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/38253090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5534
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5534
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5534
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
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VKFTA	20	20%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	20	20%	Consolidated BT2026		S	206/2025/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
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
ACFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
AKFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Not eligible (*)
ATIGA	*	* not eligible	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Not eligible (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E5403
ATIGA	2022	2022	*	AT!E5364
ATIGA	2023	2023	*	AT!F5364
ATIGA	2024	2024	*	AT!G5364
ATIGA	2025	2025	*	AT!H5364
ATIGA	2026	2026	*	AT!I5364
ATIGA	2027	2027	*	AT!J5364
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E5408
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F5408

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G5408
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H5408
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I5408
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J5408
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E5406
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F5406
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G5406
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H5406
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I5406
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J5406
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F5408
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H5370
AIFTA	30/12/2022	2022	*	AI!F5366
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5366
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5366
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5366
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5366
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5366
VKFTA	2022	2022	20	VK!E5375
VKFTA	2023	2023	20	VK!F5375
VKFTA	2024	2024	20	VK!G5375
VKFTA	2025	2025	20	VK!H5375
VKFTA	2026	2026	20	VK!I5375
VKFTA	2027	2027	20	VK!J5375
VCFTA	2022	2022	*	VC!D5416
VCFTA	2023	2023	*	VC!E5416

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F5416
VCFTA	2025	2025	*	VC!G5416
VCFTA	2026	2026	*	VC!H5416
VCFTA	2027	2027	*	VC!I5416
VN-EAEU	2022	2022	*	EAV!D5417
VN-EAEU	2023	2023	*	EAV!E5417
VN-EAEU	2024	2024	*	EAV!F5417
VN-EAEU	2025	2025	*	EAV!G5417
VN-EAEU	2026	2026	*	EAV!H5417
VN-EAEU	2027	2027	*	EAV!I5417
AHKFTA	2022	2022	*	AKH!D5420
AHKFTA	2023	2023	*	AKH!E5420
AHKFTA	2024	2024	*	AKH!F5420
AHKFTA	2025	2025	*	AKH!G5420
AHKFTA	2026	2026	*	AKH!H5420
AHKFTA	2027	2027	*	AKH!I5420
EVFTA	2022	2022	14,5	EV-NK!D5389
EVFTA	2023	2023	12,7	EV-NK!E5389
EVFTA	2024	2024	10,9	EV-NK!F5389
EVFTA	2025	2025	9	EV-NK!G5389
EVFTA	2026	2026	7,2	EV-NK!H5389
EVFTA	2027	2027	5,4	EV-NK!I5389
UKVFTA	2022	2022	14,5	UKV!D5391
UKVFTA	2023	2023	12,7	UKV!E5391
UKVFTA	2024	2024	10,9	UKV!F5391
UKVFTA	2025	2025	9	UKV!G5391

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	7,2	UKV!H5391
UKVFTA	2027	2027	5,4	UKV!I5391
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D5389
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E5389
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F5389
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G5389
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H5389
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I5389
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J5389
RCEP A	2022	2022	*	RCEPT-A!D5410
RCEP A	2023	2023	*	RCEPT-A!E5410
RCEP A	2024	2024	*	RCEPT-A!F5410
RCEP A	2025	2025	*	RCEPT-A!G5410
RCEP A	2026	2026	*	RCEPT-A!H5410
RCEP A	2027	2027	*	RCEPT-A!I5410
RCEP B	2022	2022	*	B!D5410
RCEP B	2023	2023	*	B!E5410
RCEP B	2024	2024	*	B!F5410
RCEP B	2025	2025	*	B!G5410
RCEP B	2026	2026	*	B!H5410
RCEP B	2027	2027	*	B!I5410
RCEP C	2022	2022	*	C!D5410
RCEP C	2023	2023	*	C!E5410
RCEP C	2024	2024	*	C!F5410
RCEP C	2025	2025	*	C!G5410
RCEP C	2026	2026	*	C!H5410

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I5410
RCEP D	2022	2022	*	D!D5410
RCEP D	2023	2023	*	D!E5410
RCEP D	2024	2024	*	D!F5410
RCEP D	2025	2025	*	D!G5410
RCEP D	2026	2026	*	D!H5410
RCEP D	2027	2027	*	D!I5410
RCEP E	2022	2022	*	E!D5413
RCEP E	2023	2023	*	E!E5413
RCEP E	2024	2024	*	E!F5413
RCEP E	2025	2025	*	E!G5413
RCEP E	2026	2026	*	E!H5413
RCEP E	2027	2027	*	E!I5413
RCEP F	2022	2022	*	F!D5410
RCEP F	2023	2023	*	F!E5410
RCEP F	2024	2024	*	F!F5410
RCEP F	2025	2025	*	F!G5410
RCEP F	2026	2026	*	F!H5410
RCEP F	2027	2027	*	F!I5410
VIFTA	2024	2024	18	VI!F4978
VIFTA	2025	2025	16	VI!G4978
VIFTA	2026	2026	14	VI!H4978
VIFTA	2027	2027	12	VI!I4978

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VKFTA 20%, VN-LAO 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3825.30 has 2 lines; 3825.30.90 is distinguished from its siblings by: Other.	3825.30.10 Syringes, needles, cannulae and the like	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 3825.30.90. 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 20% for 3825.30.90 was checked against BT2026 (cell BT2026!N5534), 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.