

HS 3401.20.99 detail

HS code	3401.20.99
Description	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent / - Soap in other forms: / - - Other: / - - - Other
Unit	kg
Generated	31/10/2026 10:52:59
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/34012099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5036
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N5036
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5036
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
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AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ- CP	Ad valorem
ACFTA	0 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ- CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ- CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
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
EVFTA	2,7	2.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ- CP	Ad valorem
UKVFTA	2,7	2.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ- CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ- CP	Ad valorem
RCEP (Annex A)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
RCEP (Annex B)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem

RCEP (Annex C)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
RCEP (Annex E)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
RCEP (Annex F)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
RCEP (Annex D)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem
VIFTA	8.8	8.8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ- CP	Ad valorem
AHKFTA	22	22%	Consolidated BT2026	2026	AHK	123/2022/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!E4913
ATIGA	2022	2022	0	AT!E4874
ATIGA	2023	2023	0	AT!F4874
ATIGA	2024	2024	0	AT!G4874
ATIGA	2025	2025	0	AT!H4874
ATIGA	2026	2026	0	AT!I4874
ATIGA	2027	2027	0	AT!J4874
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4918
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4918
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4918
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4918

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4918
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4918
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4916
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4916
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4916
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4916
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4916
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4916
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4916
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4880
AIFTA	30/12/2022	2022	5	AI!F4876
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4876
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4876
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4876
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4876
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4876
VKFTA	2022	2022	0	VK!E4885
VKFTA	2023	2023	0	VK!F4885
VKFTA	2024	2024	0	VK!G4885
VKFTA	2025	2025	0	VK!H4885
VKFTA	2026	2026	0	VK!I4885
VKFTA	2027	2027	0	VK!J4885
VCFTA	2022	2022	5	VC!D4923
VCFTA	2023	2023	2	VC!E4923
VCFTA	2024	2024	0	VC!F4923
VCFTA	2025	2025	0	VC!G4923

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4923
VCFTA	2027	2027	0	VC!I4923
VN-EAEU	2022	2022	6	EAV!D4920
VN-EAEU	2023	2023	4	EAV!E4920
VN-EAEU	2024	2024	2	EAV!F4920
VN-EAEU	2025	2025	0	EAV!G4920
VN-EAEU	2026	2026	0	EAV!H4920
VN-EAEU	2027	2027	0	EAV!I4920
AHKFTA	2022	2022	22	AKH!D4928
AHKFTA	2023	2023	22	AKH!E4928
AHKFTA	2024	2024	22	AKH!F4928
AHKFTA	2025	2025	22	AKH!G4928
AHKFTA	2026	2026	22	AKH!H4928
AHKFTA	2027	2027	22	AKH!I4928
EVFTA	2022	2022	13,7	EV-NK!D4899
EVFTA	2023	2023	11	EV-NK!E4899
EVFTA	2024	2024	8,2	EV-NK!F4899
EVFTA	2025	2025	5,5	EV-NK!G4899
EVFTA	2026	2026	2,7	EV-NK!H4899
EVFTA	2027	2027	0	EV-NK!I4899
UKVFTA	2022	2022	13,7	UKV!D4901
UKVFTA	2023	2023	11	UKV!E4901
UKVFTA	2024	2024	8,2	UKV!F4901
UKVFTA	2025	2025	5,5	UKV!G4901
UKVFTA	2026	2026	2,7	UKV!H4901
UKVFTA	2027	2027	0	UKV!I4901

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4899
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4899
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4899
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4899
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4899
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4899
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4899
RCEP A	2022	2022	19,8	RCEPT-A!D4920
RCEP A	2023	2023	17,6	RCEPT-A!E4920
RCEP A	2024	2024	15,4	RCEPT-A!F4920
RCEP A	2025	2025	13,2	RCEPT-A!G4920
RCEP A	2026	2026	11	RCEPT-A!H4920
RCEP A	2027	2027	8,8	RCEPT-A!I4920
RCEP B	2022	2022	19,8	B!D4920
RCEP B	2023	2023	17,6	B!E4920
RCEP B	2024	2024	15,4	B!F4920
RCEP B	2025	2025	13,2	B!G4920
RCEP B	2026	2026	11	B!H4920
RCEP B	2027	2027	8,8	B!I4920
RCEP C	2022	2022	19,8	C!D4920
RCEP C	2023	2023	17,6	C!E4920
RCEP C	2024	2024	15,4	C!F4920
RCEP C	2025	2025	13,2	C!G4920
RCEP C	2026	2026	11	C!H4920
RCEP C	2027	2027	8,8	C!I4920
RCEP D	2022	2022	20	D!D4920

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	18	D!E4920
RCEP D	2024	2024	16	D!F4920
RCEP D	2025	2025	14	D!G4920
RCEP D	2026	2026	12	D!H4920
RCEP D	2027	2027	10	D!I4920
RCEP E	2022	2022	19,8	E!D4923
RCEP E	2023	2023	17,6	E!E4923
RCEP E	2024	2024	15,4	E!F4923
RCEP E	2025	2025	13,2	E!G4923
RCEP E	2026	2026	11	E!H4923
RCEP E	2027	2027	8,8	E!I4923
RCEP F	2022	2022	19,8	F!D4920
RCEP F	2023	2023	17,6	F!E4920
RCEP F	2024	2024	15,4	F!F4920
RCEP F	2025	2025	13,2	F!G4920
RCEP F	2026	2026	11	F!H4920
RCEP F	2027	2027	8,8	F!I4920
VIFTA	2024	2024	17.6	VI!F4536
VIFTA	2025	2025	13.2	VI!G4536
VIFTA	2026	2026	8.8	VI!H4536
VIFTA	2027	2027	4.4	VI!I4536

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		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): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		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	AHKFTA 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		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 3401.20 has 3 lines; 3401.20.99 is distinguished from its siblings by: Other.	3401.20.20 Soap chips; 3401.20.91 Of a kind used for flotation de-inking of recycled paper	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 3401.20.99. 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 22% for 3401.20.99 was checked against BT2026 (cell BT2026!N5036), 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
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)

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.