Vietnam Tariff Intelligence

HS 3402.31.90 detail

HS code	3402.31.90
Description	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01 / - Anionic organic surface-active agents, whether or not put up for retail sale: / - - Linear alkylbenzene sulphonic acids and their salts: / - - - Other
Unit	kg
Generated	02/11/2026 05:17:30
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/34023190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5042
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N5042
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5042
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 (-KH)	0% (except KH)	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
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(-PH)	0% (except PH)	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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	0,8	0.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,8	0.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

RCEP (Annex A)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,2	2.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E4920
ATIGA	2022	2022	0	AT!E4881
ATIGA	2023	2023	0	AT!F4881
ATIGA	2024	2024	0	AT!G4881
ATIGA	2025	2025	0	AT!H4881
ATIGA	2026	2026	0	AT!I4881
ATIGA	2027	2027	0	AT!J4881
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4925
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4925
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4925
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4925

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4925
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4925
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4923
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4923
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4923
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4923
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4923
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4923
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4923
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4887
AIFTA	30/12/2022	2022	0	AI!F4883
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4883
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4883
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4883
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4883
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4883
VKFTA	2022	2022	0	VK!E4892
VKFTA	2023	2023	0	VK!F4892
VKFTA	2024	2024	0	VK!G4892
VKFTA	2025	2025	0	VK!H4892
VKFTA	2026	2026	0	VK!I4892
VKFTA	2027	2027	0	VK!J4892
VCFTA	2022	2022	1	VC!D4930
VCFTA	2023	2023	1	VC!E4930
VCFTA	2024	2024	0	VC!F4930
VCFTA	2025	2025	0	VC!G4930

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4930
VCFTA	2027	2027	0	VC!I4930
VN-EAEU	2022	2022	0	EAV!D4927
VN-EAEU	2023	2023	0	EAV!E4927
VN-EAEU	2024	2024	0	EAV!F4927
VN-EAEU	2025	2025	0	EAV!G4927
VN-EAEU	2026	2026	0	EAV!H4927
VN-EAEU	2027	2027	0	EAV!I4927
AHKFTA	2022	2022	0	AKH!D4935
AHKFTA	2023	2023	0	AKH!E4935
AHKFTA	2024	2024	0	AKH!F4935
AHKFTA	2025	2025	0	AKH!G4935
AHKFTA	2026	2026	0	AKH!H4935
AHKFTA	2027	2027	0	AKH!I4935
EVFTA	2022	2022	4,3	EV-NK!D4906
EVFTA	2023	2023	3,5	EV-NK!E4906
EVFTA	2024	2024	2,6	EV-NK!F4906
EVFTA	2025	2025	1,7	EV-NK!G4906
EVFTA	2026	2026	0,8	EV-NK!H4906
EVFTA	2027	2027	0	EV-NK!I4906
UKVFTA	2022	2022	4,3	UKV!D4908
UKVFTA	2023	2023	3,5	UKV!E4908
UKVFTA	2024	2024	2,6	UKV!F4908
UKVFTA	2025	2025	1,7	UKV!G4908
UKVFTA	2026	2026	0,8	UKV!H4908
UKVFTA	2027	2027	0	UKV!I4908

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4906
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4906
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4906
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4906
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4906
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4906
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4906
RCEP A	2022	2022	3,6	RCEPT-A!D4927
RCEP A	2023	2023	3,2	RCEPT-A!E4927
RCEP A	2024	2024	2,8	RCEPT-A!F4927
RCEP A	2025	2025	2,4	RCEPT-A!G4927
RCEP A	2026	2026	2	RCEPT-A!H4927
RCEP A	2027	2027	1,6	RCEPT-A!I4927
RCEP B	2022	2022	3,6	B!D4927
RCEP B	2023	2023	3,2	B!E4927
RCEP B	2024	2024	2,8	B!F4927
RCEP B	2025	2025	2,4	B!G4927
RCEP B	2026	2026	2	B!H4927
RCEP B	2027	2027	1,6	B!I4927
RCEP C	2022	2022	3,6	C!D4927
RCEP C	2023	2023	3,2	C!E4927
RCEP C	2024	2024	2,8	C!F4927
RCEP C	2025	2025	2,4	C!G4927
RCEP C	2026	2026	2	C!H4927
RCEP C	2027	2027	1,6	C!I4927
RCEP D	2022	2022	3,7	D!D4927

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	3,3	D!E4927
RCEP D	2024	2024	2,9	D!F4927
RCEP D	2025	2025	2,6	D!G4927
RCEP D	2026	2026	2,2	D!H4927
RCEP D	2027	2027	1,8	D!I4927
RCEP E	2022	2022	3,6	E!D4930
RCEP E	2023	2023	3,2	E!E4930
RCEP E	2024	2024	2,8	E!F4930
RCEP E	2025	2025	2,4	E!G4930
RCEP E	2026	2026	2	E!H4930
RCEP E	2027	2027	1,6	E!I4930
RCEP F	2022	2022	3,6	F!D4927
RCEP F	2023	2023	3,2	F!E4927
RCEP F	2024	2024	2,8	F!F4927
RCEP F	2025	2025	2,4	F!G4927
RCEP F	2026	2026	2	F!H4927
RCEP F	2027	2027	1,6	F!I4927
VIFTA	2024	2024	5.3	VI!F4542
VIFTA	2025	2025	2.7	VI!G4542
VIFTA	2026	2026	0	VI!H4542
VIFTA	2027	2027	0	VI!I4542

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 3402.31 has 2 lines; 3402.31.90 is distinguished from its siblings by: Other.	3402.31.10 Sulphonated alkylbenzenes	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3402.31.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3402.31.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 3402.31.90. 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 8% for 3402.31.90 was checked against BT2026 (cell BT2026!N5042), 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.