

## HS 3406.00.00 detail

|                     |                                                                                                            |
|---------------------|------------------------------------------------------------------------------------------------------------|
| HS code             | 3406.00.00                                                                                                 |
| Description         | Candles, tapers and the like                                                                               |
| Unit                | kg                                                                                                         |
| Generated           | 31/10/2026 18:26:19                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/34060000/">https://vietnamtariff.com/hs-code/34060000/</a>      |

### 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!K5114 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5114 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5114 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad<br>valorem |

| FTA            | Source value | Rate               | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|--------------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-KH, MY)  | 0% (except KH, MY) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/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 |
| 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          | 2,5          | 2.5%               | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 2,5          | 2.5%               | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 4            | 4%                 | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 10           | 10%                | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate    | Data basis          | Period | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|--------|-----------------------------------|----------------|------------|
| RCEP (Annex B) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 10           | 10%     | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 10,9         | 10.9%   | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA          | 14           | 14%     | 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!E4996 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E4957 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F4957 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G4957 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H4957 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I4957 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J4957 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E5001 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5001 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5001 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5001   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5001   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5001   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E4999   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F4999   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G4999   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H4999   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I4999   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J4999   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F4999   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H4963 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F4959   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G4959   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H4959   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I4959   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J4959   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K4959   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E4968   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F4968   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G4968   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H4968   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I4968   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J4968   |
| VCFTA   | 2022                                   | 2022 | 5            | VC!D5006   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E5006   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F5006   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G5006    |
| VCFTA   | 2026   | 2026 | 0            | VC!H5006    |
| VCFTA   | 2027   | 2027 | 0            | VC!I5006    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D5003   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E5003   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F5003   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G5003   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H5003   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I5003   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D5011   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E5011   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F5011   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G5011   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H5011   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I5011   |
| EVFTA   | 2022   | 2022 | 12,5         | EV-NK!D4982 |
| EVFTA   | 2023   | 2023 | 10           | EV-NK!E4982 |
| EVFTA   | 2024   | 2024 | 7,5          | EV-NK!F4982 |
| EVFTA   | 2025   | 2025 | 5            | EV-NK!G4982 |
| EVFTA   | 2026   | 2026 | 2,5          | EV-NK!H4982 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I4982 |
| UKVFTA  | 2022   | 2022 | 12,5         | UKV!D4984   |
| UKVFTA  | 2023   | 2023 | 10           | UKV!E4984   |
| UKVFTA  | 2024   | 2024 | 7,5          | UKV!F4984   |
| UKVFTA  | 2025   | 2025 | 5            | UKV!G4984   |
| UKVFTA  | 2026   | 2026 | 2,5          | UKV!H4984   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I4984     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D4982   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E4982   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F4982   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G4982   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H4982   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I4982   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J4982   |
| RCEP A | 2022   | 2022           | 18           | RCEPT-A!D5003 |
| RCEP A | 2023   | 2023           | 16           | RCEPT-A!E5003 |
| RCEP A | 2024   | 2024           | 14           | RCEPT-A!F5003 |
| RCEP A | 2025   | 2025           | 12           | RCEPT-A!G5003 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H5003 |
| RCEP A | 2027   | 2027           | 8            | RCEPT-A!I5003 |
| RCEP B | 2022   | 2022           | 18           | B!D5003       |
| RCEP B | 2023   | 2023           | 16           | B!E5003       |
| RCEP B | 2024   | 2024           | 14           | B!F5003       |
| RCEP B | 2025   | 2025           | 12           | B!G5003       |
| RCEP B | 2026   | 2026           | 10           | B!H5003       |
| RCEP B | 2027   | 2027           | 8            | B!I5003       |
| RCEP C | 2022   | 2022           | 18           | C!D5003       |
| RCEP C | 2023   | 2023           | 16           | C!E5003       |
| RCEP C | 2024   | 2024           | 14           | C!F5003       |
| RCEP C | 2025   | 2025           | 12           | C!G5003       |
| RCEP C | 2026   | 2026           | 10           | C!H5003       |
| RCEP C | 2027   | 2027           | 8            | C!I5003       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 18,2         | D!D5003  |
| RCEP D | 2023   | 2023 | 16,4         | D!E5003  |
| RCEP D | 2024   | 2024 | 14,5         | D!F5003  |
| RCEP D | 2025   | 2025 | 12,7         | D!G5003  |
| RCEP D | 2026   | 2026 | 10,9         | D!H5003  |
| RCEP D | 2027   | 2027 | 9,1          | D!I5003  |
| RCEP E | 2022   | 2022 | 18           | E!D5006  |
| RCEP E | 2023   | 2023 | 16           | E!E5006  |
| RCEP E | 2024   | 2024 | 14           | E!F5006  |
| RCEP E | 2025   | 2025 | 12           | E!G5006  |
| RCEP E | 2026   | 2026 | 10           | E!H5006  |
| RCEP E | 2027   | 2027 | 8            | E!I5006  |
| RCEP F | 2022   | 2022 | 18           | F!D5003  |
| RCEP F | 2023   | 2023 | 16           | F!E5003  |
| RCEP F | 2024   | 2024 | 14           | F!F5003  |
| RCEP F | 2025   | 2025 | 12           | F!G5003  |
| RCEP F | 2026   | 2026 | 10           | F!H5003  |
| RCEP F | 2027   | 2027 | 8            | F!I5003  |
| VIFTA  | 2024   | 2024 | 18           | VI!F4614 |
| VIFTA  | 2025   | 2025 | 16           | VI!G4614 |
| VIFTA  | 2026   | 2026 | 14           | VI!H4614 |
| VIFTA  | 2027   | 2027 | 12           | VI!I4614 |

**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 3406.00.00. 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 20% for 3406.00.00 was checked against BT2026 (cell BT2026!N5114), 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.