Vietnam Tariff Intelligence

HS 3802.90.90 detail

HS code	3802.90.90
Description	Activated carbon; activated natural mineral products; animal black, including spent animal black / - Other: / - - Other
Unit	kg
Generated	04/11/2026 18:05:08
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/38029090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5341
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5341
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5341
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5187
ATIGA	2022	2022	0	AT!E5148

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5148
ATIGA	2024	2024	0	AT!G5148
ATIGA	2025	2025	0	AT!H5148
ATIGA	2026	2026	0	AT!I5148
ATIGA	2027	2027	0	AT!J5148
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5192
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5192
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5192
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5192
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5192
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5192
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5190
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5190
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5190
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5190
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5190
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5190
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5190
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5154
AIFTA	30/12/2022	2022	0	AI!F5150
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5150
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5150
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5150
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5150
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5150
VKFTA	2022	2022	0	VK!E5159

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5159
VKFTA	2024	2024	0	VK!G5159
VKFTA	2025	2025	0	VK!H5159
VKFTA	2026	2026	0	VK!I5159
VKFTA	2027	2027	0	VK!J5159
VCFTA	2022	2022	1	VC!D5197
VCFTA	2023	2023	1	VC!E5197
VCFTA	2024	2024	0	VC!F5197
VCFTA	2025	2025	0	VC!G5197
VCFTA	2026	2026	0	VC!H5197
VCFTA	2027	2027	0	VC!I5197
VN-EAEU	2022	2022	0	EAV!D5194
VN-EAEU	2023	2023	0	EAV!E5194
VN-EAEU	2024	2024	0	EAV!F5194
VN-EAEU	2025	2025	0	EAV!G5194
VN-EAEU	2026	2026	0	EAV!H5194
VN-EAEU	2027	2027	0	EAV!I5194
VNCU	2022	2022	0	VNCU!D705
VNCU	2023 - 2027		0	VNCU!E705
AHKFTA	2022	2022	0	AKH!D5202
AHKFTA	2023	2023	0	AKH!E5202
AHKFTA	2024	2024	0	AKH!F5202
AHKFTA	2025	2025	0	AKH!G5202
AHKFTA	2026	2026	0	AKH!H5202
AHKFTA	2027	2027	0	AKH!I5202
EVFTA	2022	2022	0	EV-NK!D5173

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	0	EV-NK!E5173
EVFTA	2024	2024	0	EV-NK!F5173
EVFTA	2025	2025	0	EV-NK!G5173
EVFTA	2026	2026	0	EV-NK!H5173
EVFTA	2027	2027	0	EV-NK!I5173
UKVFTA	2022	2022	0	UKV!D5175
UKVFTA	2023	2023	0	UKV!E5175
UKVFTA	2024	2024	0	UKV!F5175
UKVFTA	2025	2025	0	UKV!G5175
UKVFTA	2026	2026	0	UKV!H5175
UKVFTA	2027	2027	0	UKV!I5175
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5173
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5173
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5173
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5173
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5173
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5173
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5173
RCEP A	2022	2022	0	RCEPT-A!D5194
RCEP A	2023	2023	0	RCEPT-A!E5194
RCEP A	2024	2024	0	RCEPT-A!F5194
RCEP A	2025	2025	0	RCEPT-A!G5194
RCEP A	2026	2026	0	RCEPT-A!H5194
RCEP A	2027	2027	0	RCEPT-A!I5194
RCEP B	2022	2022	0	B!D5194
RCEP B	2023	2023	0	B!E5194

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F5194
RCEP B	2025	2025	0	B!G5194
RCEP B	2026	2026	0	B!H5194
RCEP B	2027	2027	0	B!I5194
RCEP C	2022	2022	0	C!D5194
RCEP C	2023	2023	0	C!E5194
RCEP C	2024	2024	0	C!F5194
RCEP C	2025	2025	0	C!G5194
RCEP C	2026	2026	0	C!H5194
RCEP C	2027	2027	0	C!I5194
RCEP D	2022	2022	0	D!D5194
RCEP D	2023	2023	0	D!E5194
RCEP D	2024	2024	0	D!F5194
RCEP D	2025	2025	0	D!G5194
RCEP D	2026	2026	0	D!H5194
RCEP D	2027	2027	0	D!I5194
RCEP E	2022	2022	0	E!D5197
RCEP E	2023	2023	0	E!E5197
RCEP E	2024	2024	0	E!F5197
RCEP E	2025	2025	0	E!G5197
RCEP E	2026	2026	0	E!H5197
RCEP E	2027	2027	0	E!I5197
RCEP F	2022	2022	0	F!D5194
RCEP F	2023	2023	0	F!E5194
RCEP F	2024	2024	0	F!F5194
RCEP F	2025	2025	0	F!G5194

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H5194
RCEP F	2027	2027	0	F!I5194
VIFTA	2024	2024	0	VI!F4785
VIFTA	2025	2025	0	VI!G4785
VIFTA	2026	2026	0	VI!H4785
VIFTA	2027	2027	0	VI!I4785

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 3802.90 has 3 lines; 3802.90.90 is distinguished from its siblings by: Other.	3802.90.10 Activated bauxite; 3802.90.20 Activated clays or activated earths	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 3802.90.90. 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 0% for 3802.90.90 was checked against BT2026 (cell BT2026!N5341), 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.