Vietnam Tariff Intelligence

HS 3807.00.00 detail

HS code	3807.00.00
Description	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch
Unit	kg
Generated	06/11/2026 10:15:10
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/38070000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5359
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5359
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5359
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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
VIFTA	1.7	1.7%	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!E5210

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5171
ATIGA	2023	2023	0	AT!F5171
ATIGA	2024	2024	0	AT!G5171
ATIGA	2025	2025	0	AT!H5171
ATIGA	2026	2026	0	AT!I5171
ATIGA	2027	2027	0	AT!J5171
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5215
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5215
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5215
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5215
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5215
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5215
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5213
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5213
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5213
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5213
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5213
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5213
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5213
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5177
AIFTA	30/12/2022	2022	0	AI!F5173
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5173
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5173
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5173
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5173
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5173

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5182
VKFTA	2023	2023	0	VK!F5182
VKFTA	2024	2024	0	VK!G5182
VKFTA	2025	2025	0	VK!H5182
VKFTA	2026	2026	0	VK!I5182
VKFTA	2027	2027	0	VK!J5182
VCFTA	2022	2022	3	VC!D5220
VCFTA	2023	2023	3	VC!E5220
VCFTA	2024	2024	0	VC!F5220
VCFTA	2025	2025	0	VC!G5220
VCFTA	2026	2026	0	VC!H5220
VCFTA	2027	2027	0	VC!I5220
VN-EAEU	2022	2022	0	EAV!D5217
VN-EAEU	2023	2023	0	EAV!E5217
VN-EAEU	2024	2024	0	EAV!F5217
VN-EAEU	2025	2025	0	EAV!G5217
VN-EAEU	2026	2026	0	EAV!H5217
VN-EAEU	2027	2027	0	EAV!I5217
AHKFTA	2022	2022	0	AKH!D5225
AHKFTA	2023	2023	0	AKH!E5225
AHKFTA	2024	2024	0	AKH!F5225
AHKFTA	2025	2025	0	AKH!G5225
AHKFTA	2026	2026	0	AKH!H5225
AHKFTA	2027	2027	0	AKH!I5225
EVFTA	2022	2022	0	EV-NK!D5196
EVFTA	2023	2023	0	EV-NK!E5196

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5196
EVFTA	2025	2025	0	EV-NK!G5196
EVFTA	2026	2026	0	EV-NK!H5196
EVFTA	2027	2027	0	EV-NK!I5196
UKVFTA	2022	2022	0	UKV!D5198
UKVFTA	2023	2023	0	UKV!E5198
UKVFTA	2024	2024	0	UKV!F5198
UKVFTA	2025	2025	0	UKV!G5198
UKVFTA	2026	2026	0	UKV!H5198
UKVFTA	2027	2027	0	UKV!I5198
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5196
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5196
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5196
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5196
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5196
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5196
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5196
RCEP A	2022	2022	0	RCEPT-A!D5217
RCEP A	2023	2023	0	RCEPT-A!E5217
RCEP A	2024	2024	0	RCEPT-A!F5217
RCEP A	2025	2025	0	RCEPT-A!G5217
RCEP A	2026	2026	0	RCEPT-A!H5217
RCEP A	2027	2027	0	RCEPT-A!I5217
RCEP B	2022	2022	0	B!D5217
RCEP B	2023	2023	0	B!E5217
RCEP B	2024	2024	0	B!F5217

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5217
RCEP B	2026	2026	0	B!H5217
RCEP B	2027	2027	0	B!I5217
RCEP C	2022	2022	0	C!D5217
RCEP C	2023	2023	0	C!E5217
RCEP C	2024	2024	0	C!F5217
RCEP C	2025	2025	0	C!G5217
RCEP C	2026	2026	0	C!H5217
RCEP C	2027	2027	0	C!I5217
RCEP D	2022	2022	0	D!D5217
RCEP D	2023	2023	0	D!E5217
RCEP D	2024	2024	0	D!F5217
RCEP D	2025	2025	0	D!G5217
RCEP D	2026	2026	0	D!H5217
RCEP D	2027	2027	0	D!I5217
RCEP E	2022	2022	0	E!D5220
RCEP E	2023	2023	0	E!E5220
RCEP E	2024	2024	0	E!F5220
RCEP E	2025	2025	0	E!G5220
RCEP E	2026	2026	0	E!H5220
RCEP E	2027	2027	0	E!I5220
RCEP F	2022	2022	0	F!D5217
RCEP F	2023	2023	0	F!E5217
RCEP F	2024	2024	0	F!F5217
RCEP F	2025	2025	0	F!G5217
RCEP F	2026	2026	0	F!H5217

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5217
VIFTA	2024	2024	2.6	VI!F4803
VIFTA	2025	2025	2.1	VI!G4803
VIFTA	2026	2026	1.7	VI!H4803
VIFTA	2027	2027	1.3	VI!I4803

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		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): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
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 3807.00.00. 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 3% for 3807.00.00 was checked against BT2026 (cell BT2026!N5359), 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
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

Item policy
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.