Vietnam Tariff Intelligence

HS 3824.99.60 detail

HS code	3824.99.60
Description	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included / - Other: / - - Other: / - - - Chemical preparations containing monosodium glutamate (MSG)
Unit	kg
Generated	03/11/2026 08:16:50
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/38249960/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5524
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N5524
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5524
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ5524
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP5524
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS5524

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 (-ID)	0% (except ID)	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
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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!E5392

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5353
ATIGA	2023	2023	0	AT!F5353
ATIGA	2024	2024	0	AT!G5353
ATIGA	2025	2025	0	AT!H5353
ATIGA	2026	2026	0	AT!I5353
ATIGA	2027	2027	0	AT!J5353
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E5397
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5397
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5397
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5397
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5397
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5397
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5395
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5395
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5395
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5395
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5395
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5395
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5397
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5359
AIFTA	30/12/2022	2022	0	AI!F5355
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5355
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5355
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5355
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5355
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5355

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5364
VKFTA	2023	2023	0	VK!F5364
VKFTA	2024	2024	0	VK!G5364
VKFTA	2025	2025	0	VK!H5364
VKFTA	2026	2026	0	VK!I5364
VKFTA	2027	2027	0	VK!J5364
VCFTA	2022	2022	9	VC!D5405
VCFTA	2023	2023	7	VC!E5405
VCFTA	2024	2024	5	VC!F5405
VCFTA	2025	2025	3	VC!G5405
VCFTA	2026	2026	2	VC!H5405
VCFTA	2027	2027	0	VC!I5405
VN-EAEU	2022	2022	0	EAV!D5406
VN-EAEU	2023	2023	0	EAV!E5406
VN-EAEU	2024	2024	0	EAV!F5406
VN-EAEU	2025	2025	0	EAV!G5406
VN-EAEU	2026	2026	0	EAV!H5406
VN-EAEU	2027	2027	0	EAV!I5406
AHKFTA	2022	2022	9	AKH!D5409
AHKFTA	2023	2023	6	AKH!E5409
AHKFTA	2024	2024	6	AKH!F5409
AHKFTA	2025	2025	3	AKH!G5409
AHKFTA	2026	2026	3	AKH!H5409
AHKFTA	2027	2027	0	AKH!I5409
EVFTA	2022	2022	7,5	EV-NK!D5378
EVFTA	2023	2023	5	EV-NK!E5378

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,5	EV-NK!F5378
EVFTA	2025	2025	0	EV-NK!G5378
EVFTA	2026	2026	0	EV-NK!H5378
EVFTA	2027	2027	0	EV-NK!I5378
UKVFTA	2022	2022	7,5	UKV!D5380
UKVFTA	2023	2023	5	UKV!E5380
UKVFTA	2024	2024	2,5	UKV!F5380
UKVFTA	2025	2025	0	UKV!G5380
UKVFTA	2026	2026	0	UKV!H5380
UKVFTA	2027	2027	0	UKV!I5380
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5378
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5378
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5378
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5378
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5378
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5378
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5378
RCEP A	2022	2022	0	RCEPT-A!D5399
RCEP A	2023	2023	0	RCEPT-A!E5399
RCEP A	2024	2024	0	RCEPT-A!F5399
RCEP A	2025	2025	0	RCEPT-A!G5399
RCEP A	2026	2026	0	RCEPT-A!H5399
RCEP A	2027	2027	0	RCEPT-A!I5399
RCEP B	2022	2022	0	B!D5399
RCEP B	2023	2023	0	B!E5399
RCEP B	2024	2024	0	B!F5399

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5399
RCEP B	2026	2026	0	B!H5399
RCEP B	2027	2027	0	B!I5399
RCEP C	2022	2022	0	C!D5399
RCEP C	2023	2023	0	C!E5399
RCEP C	2024	2024	0	C!F5399
RCEP C	2025	2025	0	C!G5399
RCEP C	2026	2026	0	C!H5399
RCEP C	2027	2027	0	C!I5399
RCEP D	2022	2022	0	D!D5399
RCEP D	2023	2023	0	D!E5399
RCEP D	2024	2024	0	D!F5399
RCEP D	2025	2025	0	D!G5399
RCEP D	2026	2026	0	D!H5399
RCEP D	2027	2027	0	D!I5399
RCEP E	2022	2022	0	E!D5402
RCEP E	2023	2023	0	E!E5402
RCEP E	2024	2024	0	E!F5402
RCEP E	2025	2025	0	E!G5402
RCEP E	2026	2026	0	E!H5402
RCEP E	2027	2027	0	E!I5402
RCEP F	2022	2022	0	F!D5399
RCEP F	2023	2023	0	F!E5399
RCEP F	2024	2024	0	F!F5399
RCEP F	2025	2025	0	F!G5399
RCEP F	2026	2026	0	F!H5399

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5399
VIFTA	2024	2024	12.9	VI!F4968
VIFTA	2025	2025	10.7	VI!G4968
VIFTA	2026	2026	8.6	VI!H4968
VIFTA	2027	2027	6.4	VI!I4968

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 3824.99 has 8 lines; 3824.99.60 is distinguished from its siblings by: Chemical preparations containing monosodium glutamate (MSG).	3824.99.10 Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; 3824.99.30 Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing); 3824.99.40 Composite inorganic solvents; 3824.99.50 Acetone oil; 3824.99.70 Other chemical preparations, of a kind used in the manufacture of foodstuff; 3824.99.91 Naphthenic acids, their water insoluble salts and their esters	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 3824.99.60. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 3824.99.60 was checked against BT2026 (cell BT2026!N5524), 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.