

## HS 3824.99.70 detail

|                            |                                                                                                                                                                                                                                                                                                                                     |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 3824.99.70                                                                                                                                                                                                                                                                                                                          |
| <b>Description</b>         | 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: / - - - Other chemical preparations, of a kind used in the manufacture of foodstuff |
| <b>Unit</b>                | kg                                                                                                                                                                                                                                                                                                                                  |
| <b>Generated</b>           | 31/10/2026 13:20:17                                                                                                                                                                                                                                                                                                                 |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                          |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                          |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/38249970/">https://vietnamtariff.com/hs-code/38249970/</a>                                                                                                                                                                                                                               |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 9            | 9%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5525  |
| Preferential (MFN)   | 6            | 6%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5525  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5525  |
| Excise tax           |              | No data                |                |            |               |
| Environmental tax    |              | No data                |                |            |               |
| Export duty          | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ5525 |
| CPTPP export rate    |              | No data                |                |            |               |
| EVFTA export rate    | 0            | 0%                     | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP5525 |
| UKVFTA export rate   | 0            | 0%                     | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS5525 |

### 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     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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          | 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    |
| 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!E5393 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E5354   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F5354   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G5354   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H5354   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I5354   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J5354   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E5398   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5398   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5398   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5398   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5398   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5398   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5396   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5396   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5396   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5396   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5396   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5396   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F5398   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5360 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F5356   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G5356   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H5356   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I5356   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J5356   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K5356   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E5365    |
| VKFTA   | 2023   | 2023 | 0            | VK!F5365    |
| VKFTA   | 2024   | 2024 | 0            | VK!G5365    |
| VKFTA   | 2025   | 2025 | 0            | VK!H5365    |
| VKFTA   | 2026   | 2026 | 0            | VK!I5365    |
| VKFTA   | 2027   | 2027 | 0            | VK!J5365    |
| VCFTA   | 2022   | 2022 | 0            | VC!D5406    |
| VCFTA   | 2023   | 2023 | 0            | VC!E5406    |
| VCFTA   | 2024   | 2024 | 0            | VC!F5406    |
| VCFTA   | 2025   | 2025 | 0            | VC!G5406    |
| VCFTA   | 2026   | 2026 | 0            | VC!H5406    |
| VCFTA   | 2027   | 2027 | 0            | VC!I5406    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D5407   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E5407   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F5407   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G5407   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H5407   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I5407   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D5410   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E5410   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F5410   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G5410   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H5410   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I5410   |
| EVFTA   | 2022   | 2022 | 2,5          | EV-NK!D5379 |
| EVFTA   | 2023   | 2023 | 1,6          | EV-NK!E5379 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2024   | 2024           | 0,8          | EV-NK!F5379   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G5379   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H5379   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I5379   |
| UKVFTA | 2022   | 2022           | 2,5          | UKV!D5381     |
| UKVFTA | 2023   | 2023           | 1,6          | UKV!E5381     |
| UKVFTA | 2024   | 2024           | 0,8          | UKV!F5381     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G5381     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H5381     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I5381     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5379   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5379   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5379   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5379   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5379   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5379   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5379   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D5400 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E5400 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F5400 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G5400 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H5400 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I5400 |
| RCEP B | 2022   | 2022           | 0            | B!D5400       |
| RCEP B | 2023   | 2023           | 0            | B!E5400       |
| RCEP B | 2024   | 2024           | 0            | B!F5400       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2025   | 2025 | 0            | B!G5400 |
| RCEP B | 2026   | 2026 | 0            | B!H5400 |
| RCEP B | 2027   | 2027 | 0            | B!I5400 |
| RCEP C | 2022   | 2022 | 0            | C!D5400 |
| RCEP C | 2023   | 2023 | 0            | C!E5400 |
| RCEP C | 2024   | 2024 | 0            | C!F5400 |
| RCEP C | 2025   | 2025 | 0            | C!G5400 |
| RCEP C | 2026   | 2026 | 0            | C!H5400 |
| RCEP C | 2027   | 2027 | 0            | C!I5400 |
| RCEP D | 2022   | 2022 | 0            | D!D5400 |
| RCEP D | 2023   | 2023 | 0            | D!E5400 |
| RCEP D | 2024   | 2024 | 0            | D!F5400 |
| RCEP D | 2025   | 2025 | 0            | D!G5400 |
| RCEP D | 2026   | 2026 | 0            | D!H5400 |
| RCEP D | 2027   | 2027 | 0            | D!I5400 |
| RCEP E | 2022   | 2022 | 0            | E!D5403 |
| RCEP E | 2023   | 2023 | 0            | E!E5403 |
| RCEP E | 2024   | 2024 | 0            | E!F5403 |
| RCEP E | 2025   | 2025 | 0            | E!G5403 |
| RCEP E | 2026   | 2026 | 0            | E!H5403 |
| RCEP E | 2027   | 2027 | 0            | E!I5403 |
| RCEP F | 2022   | 2022 | 0            | F!D5400 |
| RCEP F | 2023   | 2023 | 0            | F!E5400 |
| RCEP F | 2024   | 2024 | 0            | F!F5400 |
| RCEP F | 2025   | 2025 | 0            | F!G5400 |
| RCEP F | 2026   | 2026 | 0            | F!H5400 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | F!!I5400 |
| VIFTA  | 2024   | 2024 | 4            | VI!F4969 |
| VIFTA  | 2025   | 2025 | 2            | VI!G4969 |
| VIFTA  | 2026   | 2026 | 0            | VI!H4969 |
| VIFTA  | 2027   | 2027 | 0            | VI!!4969 |

### 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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chứa đựng (15/2024/TT-BYT)                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 15/2024/TT-BYT  | Read the referenced instruments.                                                            | Instrument cited in source; validity not verified |
| HS-003    | YELLOW | Classification Review Required – similar lines exist | Subheading 3824.99 has 8 lines; 3824.99.70 is distinguished from its siblings by: Other chemical preparations, of a kind used in the manufacture of foodstuff. | 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; 3824.99.60 Chemical preparations containing monosodium glutamate (MSG); 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                     |

| Risk code | Level  | Risk name                                                  | Description                                                                                         | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| 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 3824.99.70. 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 6% for 3824.99.70 was checked against BT2026 (cell BT2026!N5525), 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                                                                 |
|-----------------------------------------------------------------------------|
| Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chứa đựng (15/2024/TT-BYT) |

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.