

## HS 3825.50.00 detail

|                     |                                                                                                                                                                                                                                                                           |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 3825.50.00                                                                                                                                                                                                                                                                |
| Description         | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter / - Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids |
| Unit                | kg                                                                                                                                                                                                                                                                        |
| Generated           | 30/10/2026 15:30:40                                                                                                                                                                                                                                                       |
| 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/38255000/">https://vietnamtariff.com/hs-code/38255000/</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!K5538 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5538 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5538 |
| 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     |
|-------|--------------|-------------------|------------------------|--------|-----------------|----------------|------------|
| CPTPP | 3,6; M: 5,4  | 3.6% · M:<br>5.4% | Consolidated<br>BT2026 | (VI)   | CPTPP           | 115/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------------|
| EVFTA          | 7,2          | 7.2%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem       |
| UKVFTA         | 7,2          | 7.2%           | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem       |
| VIFTA          | 14           | 14%            | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem       |
| VKFTA          | 20           | 20%            | Consolidated BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem       |
| VN-LAO         | 20           | 20%            | Consolidated BT2026 |                                        | S                                 | 206/2025/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          |
| AANZFTA        | *            | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Not eligible (*) |
| ACFTA          | *            | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Not eligible (*) |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Not eligible (*) |
| AIFTA          | *            | * not eligible | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Not eligible (*) |
| AJCEP          | *            | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Not eligible (*) |
| AKFTA          | *            | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Not eligible (*) |
| ATIGA          | *            | * not eligible | Consolidated BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex A) | *            | * not eligible | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |

| FTA            | Source value | Rate           | Data basis          | Period                | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|-----------------------|-----------------------------------|----------------|------------------|
| RCEP (Annex B) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex D) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex E) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex F) | *            | * not eligible | Consolidated BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |
| VCFTA          | *            | * not eligible | Consolidated BT2026 | 2026                  | VC                                | 112/2022/NĐ-CP | Not eligible (*) |
| VJEPa          | *            | * not eligible | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | Not eligible (*) |
| VN-EAEU        | *            | * not eligible | Consolidated BT2026 | 2026                  | EAV                               | 113/2022/NĐ-CP | Not eligible (*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AC!E5407 |
| ATIGA | 2022                                   | 2022 | *            | AT!E5368 |
| ATIGA | 2023                                   | 2023 | *            | AT!F5368 |
| ATIGA | 2024                                   | 2024 | *            | AT!G5368 |
| ATIGA | 2025                                   | 2025 | *            | AT!H5368 |
| ATIGA | 2026                                   | 2026 | *            | AT!I5368 |
| ATIGA | 2027                                   | 2027 | *            | AT!J5368 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E5412 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F5412 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G5412   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H5412   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I5412   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J5412   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E5410   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F5410   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G5410   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H5410   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I5410   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J5410   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AK!F5412   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AANZ!H5374 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F5370   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G5370   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H5370   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I5370   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J5370   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K5370   |
| VKFTA   | 2022                                   | 2022 | 20           | VK!E5379   |
| VKFTA   | 2023                                   | 2023 | 20           | VK!F5379   |
| VKFTA   | 2024                                   | 2024 | 20           | VK!G5379   |
| VKFTA   | 2025                                   | 2025 | 20           | VK!H5379   |
| VKFTA   | 2026                                   | 2026 | 20           | VK!I5379   |
| VKFTA   | 2027                                   | 2027 | 20           | VK!J5379   |
| VCFTA   | 2022                                   | 2022 | *            | VC!D5420   |
| VCFTA   | 2023                                   | 2023 | *            | VC!E5420   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2024   | 2024 | *            | VC!F5420    |
| VCFTA   | 2025   | 2025 | *            | VC!G5420    |
| VCFTA   | 2026   | 2026 | *            | VC!H5420    |
| VCFTA   | 2027   | 2027 | *            | VC!I5420    |
| VN-EAEU | 2022   | 2022 | *            | EAV!D5421   |
| VN-EAEU | 2023   | 2023 | *            | EAV!E5421   |
| VN-EAEU | 2024   | 2024 | *            | EAV!F5421   |
| VN-EAEU | 2025   | 2025 | *            | EAV!G5421   |
| VN-EAEU | 2026   | 2026 | *            | EAV!H5421   |
| VN-EAEU | 2027   | 2027 | *            | EAV!I5421   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D5424   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E5424   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F5424   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G5424   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H5424   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I5424   |
| EVFTA   | 2022   | 2022 | 14,5         | EV-NK!D5393 |
| EVFTA   | 2023   | 2023 | 12,7         | EV-NK!E5393 |
| EVFTA   | 2024   | 2024 | 10,9         | EV-NK!F5393 |
| EVFTA   | 2025   | 2025 | 9            | EV-NK!G5393 |
| EVFTA   | 2026   | 2026 | 7,2          | EV-NK!H5393 |
| EVFTA   | 2027   | 2027 | 5,4          | EV-NK!I5393 |
| UKVFTA  | 2022   | 2022 | 14,5         | UKV!D5395   |
| UKVFTA  | 2023   | 2023 | 12,7         | UKV!E5395   |
| UKVFTA  | 2024   | 2024 | 10,9         | UKV!F5395   |
| UKVFTA  | 2025   | 2025 | 9            | UKV!G5395   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2026   | 2026           | 7,2          | UKV!H5395     |
| UKVFTA | 2027   | 2027           | 5,4          | UKV!I5395     |
| CPTPP  | (I)    | 2021 (DERIVED) | 12,7         | CPTPP!D5393   |
| CPTPP  | (II)   | 2022 (DERIVED) | 10,9         | CPTPP!E5393   |
| CPTPP  | (III)  | 2023 (DERIVED) | 9            | CPTPP!F5393   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 7,2          | CPTPP!G5393   |
| CPTPP  | (V)    | 2025 (DERIVED) | 5,4          | CPTPP!H5393   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 3,6          | CPTPP!I5393   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 1,8          | CPTPP!J5393   |
| RCEP A | 2022   | 2022           | *            | RCEPT-A!D5414 |
| RCEP A | 2023   | 2023           | *            | RCEPT-A!E5414 |
| RCEP A | 2024   | 2024           | *            | RCEPT-A!F5414 |
| RCEP A | 2025   | 2025           | *            | RCEPT-A!G5414 |
| RCEP A | 2026   | 2026           | *            | RCEPT-A!H5414 |
| RCEP A | 2027   | 2027           | *            | RCEPT-A!I5414 |
| RCEP B | 2022   | 2022           | *            | B!D5414       |
| RCEP B | 2023   | 2023           | *            | B!E5414       |
| RCEP B | 2024   | 2024           | *            | B!F5414       |
| RCEP B | 2025   | 2025           | *            | B!G5414       |
| RCEP B | 2026   | 2026           | *            | B!H5414       |
| RCEP B | 2027   | 2027           | *            | B!I5414       |
| RCEP C | 2022   | 2022           | *            | C!D5414       |
| RCEP C | 2023   | 2023           | *            | C!E5414       |
| RCEP C | 2024   | 2024           | *            | C!F5414       |
| RCEP C | 2025   | 2025           | *            | C!G5414       |
| RCEP C | 2026   | 2026           | *            | C!H5414       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP C | 2027   | 2027 | *            | C!I5414  |
| RCEP D | 2022   | 2022 | *            | D!D5414  |
| RCEP D | 2023   | 2023 | *            | D!E5414  |
| RCEP D | 2024   | 2024 | *            | D!F5414  |
| RCEP D | 2025   | 2025 | *            | D!G5414  |
| RCEP D | 2026   | 2026 | *            | D!H5414  |
| RCEP D | 2027   | 2027 | *            | D!I5414  |
| RCEP E | 2022   | 2022 | *            | E!D5417  |
| RCEP E | 2023   | 2023 | *            | E!E5417  |
| RCEP E | 2024   | 2024 | *            | E!F5417  |
| RCEP E | 2025   | 2025 | *            | E!G5417  |
| RCEP E | 2026   | 2026 | *            | E!H5417  |
| RCEP E | 2027   | 2027 | *            | E!I5417  |
| RCEP F | 2022   | 2022 | *            | F!D5414  |
| RCEP F | 2023   | 2023 | *            | F!E5414  |
| RCEP F | 2024   | 2024 | *            | F!F5414  |
| RCEP F | 2025   | 2025 | *            | F!G5414  |
| RCEP F | 2026   | 2026 | *            | F!H5414  |
| RCEP F | 2027   | 2027 | *            | F!I5414  |
| VIFTA  | 2024   | 2024 | 18           | VI!F4982 |
| VIFTA  | 2025   | 2025 | 16           | VI!G4982 |
| VIFTA  | 2026   | 2026 | 14           | VI!H4982 |
| VIFTA  | 2027   | 2027 | 12           | VI!I4982 |

### Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                            |                                                                                                                                                      |         |                |                                                                                                              |                                        |
|---------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------------|--------------------------------------------------------------------------------------------------------------|----------------------------------------|
| FTA-009 | YELLOW | CPTPP: separate "M:" rate                                  | The CPTPP cell "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% rate (commonly read as the Mexico schedule – verify).                               |         | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.                                       | Not verified – check required          |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy                   | CPTPP: consolidated BT2026 shows "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".                                                        |         | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate.                                      | Not verified – check required          |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | VKFTA 20%, VN-LAO 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% |                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 3825.50.00. 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 3825.50.00 was checked against BT2026 (cell BT2026!N5538), 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.