Vietnam Tariff Intelligence

HS 3401.20.91 detail

HS code	3401.20.91
Description	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent / - Soap in other forms: / - - Other: / - - - Of a kind used for flotation de-inking of recycled paper
Unit	kg
Generated	01/11/2026 13:04:06
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/34012091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5035
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N5035
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5035
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 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH)	0% (except KH)	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
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
EVFTA	2,7	2.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,7	2.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.8	8.8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	22	22%	Consolidated BT2026	2026	AHK	123/2022/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!E4912
ATIGA	2022	2022	0	AT!E4873
ATIGA	2023	2023	0	AT!F4873
ATIGA	2024	2024	0	AT!G4873
ATIGA	2025	2025	0	AT!H4873
ATIGA	2026	2026	0	AT!I4873
ATIGA	2027	2027	0	AT!J4873
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4917
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4917
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4917
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4917

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4917
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4917
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E4915
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F4915
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4915
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4915
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4915
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4915
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4915
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4879
AIFTA	30/12/2022	2022	5	AI!F4875
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4875
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4875
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4875
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4875
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4875
VKFTA	2022	2022	0	VK!E4884
VKFTA	2023	2023	0	VK!F4884
VKFTA	2024	2024	0	VK!G4884
VKFTA	2025	2025	0	VK!H4884
VKFTA	2026	2026	0	VK!I4884
VKFTA	2027	2027	0	VK!J4884
VCFTA	2022	2022	5	VC!D4922
VCFTA	2023	2023	2	VC!E4922
VCFTA	2024	2024	0	VC!F4922
VCFTA	2025	2025	0	VC!G4922

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4922
VCFTA	2027	2027	0	VC!I4922
VN-EAEU	2022	2022	6	EAV!D4919
VN-EAEU	2023	2023	4	EAV!E4919
VN-EAEU	2024	2024	2	EAV!F4919
VN-EAEU	2025	2025	0	EAV!G4919
VN-EAEU	2026	2026	0	EAV!H4919
VN-EAEU	2027	2027	0	EAV!I4919
AHKFTA	2022	2022	22	AKH!D4927
AHKFTA	2023	2023	22	AKH!E4927
AHKFTA	2024	2024	22	AKH!F4927
AHKFTA	2025	2025	22	AKH!G4927
AHKFTA	2026	2026	22	AKH!H4927
AHKFTA	2027	2027	22	AKH!I4927
EVFTA	2022	2022	13,7	EV-NK!D4898
EVFTA	2023	2023	11	EV-NK!E4898
EVFTA	2024	2024	8,2	EV-NK!F4898
EVFTA	2025	2025	5,5	EV-NK!G4898
EVFTA	2026	2026	2,7	EV-NK!H4898
EVFTA	2027	2027	0	EV-NK!I4898
UKVFTA	2022	2022	13,7	UKV!D4900
UKVFTA	2023	2023	11	UKV!E4900
UKVFTA	2024	2024	8,2	UKV!F4900
UKVFTA	2025	2025	5,5	UKV!G4900
UKVFTA	2026	2026	2,7	UKV!H4900
UKVFTA	2027	2027	0	UKV!I4900

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4898
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4898
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4898
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4898
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4898
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4898
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4898
RCEP A	2022	2022	19,8	RCEPT-A!D4919
RCEP A	2023	2023	17,6	RCEPT-A!E4919
RCEP A	2024	2024	15,4	RCEPT-A!F4919
RCEP A	2025	2025	13,2	RCEPT-A!G4919
RCEP A	2026	2026	11	RCEPT-A!H4919
RCEP A	2027	2027	8,8	RCEPT-A!I4919
RCEP B	2022	2022	19,8	B!D4919
RCEP B	2023	2023	17,6	B!E4919
RCEP B	2024	2024	15,4	B!F4919
RCEP B	2025	2025	13,2	B!G4919
RCEP B	2026	2026	11	B!H4919
RCEP B	2027	2027	8,8	B!I4919
RCEP C	2022	2022	19,8	C!D4919
RCEP C	2023	2023	17,6	C!E4919
RCEP C	2024	2024	15,4	C!F4919
RCEP C	2025	2025	13,2	C!G4919
RCEP C	2026	2026	11	C!H4919
RCEP C	2027	2027	8,8	C!I4919
RCEP D	2022	2022	20	D!D4919

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	18	D!E4919
RCEP D	2024	2024	16	D!F4919
RCEP D	2025	2025	14	D!G4919
RCEP D	2026	2026	12	D!H4919
RCEP D	2027	2027	10	D!I4919
RCEP E	2022	2022	19,8	E!D4922
RCEP E	2023	2023	17,6	E!E4922
RCEP E	2024	2024	15,4	E!F4922
RCEP E	2025	2025	13,2	E!G4922
RCEP E	2026	2026	11	E!H4922
RCEP E	2027	2027	8,8	E!I4922
RCEP F	2022	2022	19,8	F!D4919
RCEP F	2023	2023	17,6	F!E4919
RCEP F	2024	2024	15,4	F!F4919
RCEP F	2025	2025	13,2	F!G4919
RCEP F	2026	2026	11	F!H4919
RCEP F	2027	2027	8,8	F!I4919
VIFTA	2024	2024	17,6	VI!F4535
VIFTA	2025	2025	13.2	VI!G4535
VIFTA	2026	2026	8.8	VI!H4535
VIFTA	2027	2027	4.4	VI!I4535

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3401.20 has 3 lines; 3401.20.91 is distinguished from its siblings by: Of a kind used for flotation de-inking of recycled paper.	3401.20.20 Soap chips; 3401.20.99 Other	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 3401.20.91. 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 22% for 3401.20.91 was checked against BT2026 (cell BT2026!N5035), 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.