Vietnam Tariff Intelligence

HS 3402.39.90 detail

HS code	3402.39.90
Description	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01 / - Anionic organic surface-active agents, whether or not put up for retail sale: / - - Other: / - - - Other
Unit	kg
Generated	12/11/2026 13:36:32
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/34023990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5045
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N5045
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5045
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
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(-PH)	0% (except PH)	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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	0,8	0.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,8	0.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

RCEP (Annex A)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2	2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,2	2.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E4923
ATIGA	2022	2022	0	AT!E4884
ATIGA	2023	2023	0	AT!F4884
ATIGA	2024	2024	0	AT!G4884
ATIGA	2025	2025	0	AT!H4884
ATIGA	2026	2026	0	AT!I4884
ATIGA	2027	2027	0	AT!J4884
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4928
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4928
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4928
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4928

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4928
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4928
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4926
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4926
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4926
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4926
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4926
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4926
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4926
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4890
AIFTA	30/12/2022	2022	0	AI!F4886
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4886
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4886
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4886
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4886
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4886
VKFTA	2022	2022	0	VK!E4895
VKFTA	2023	2023	0	VK!F4895
VKFTA	2024	2024	0	VK!G4895
VKFTA	2025	2025	0	VK!H4895
VKFTA	2026	2026	0	VK!I4895
VKFTA	2027	2027	0	VK!J4895
VCFTA	2022	2022	1	VC!D4933
VCFTA	2023	2023	1	VC!E4933
VCFTA	2024	2024	0	VC!F4933
VCFTA	2025	2025	0	VC!G4933

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4933
VCFTA	2027	2027	0	VC!I4933
VN-EAEU	2022	2022	0	EAV!D4930
VN-EAEU	2023	2023	0	EAV!E4930
VN-EAEU	2024	2024	0	EAV!F4930
VN-EAEU	2025	2025	0	EAV!G4930
VN-EAEU	2026	2026	0	EAV!H4930
VN-EAEU	2027	2027	0	EAV!I4930
AHKFTA	2022	2022	0	AKH!D4938
AHKFTA	2023	2023	0	AKH!E4938
AHKFTA	2024	2024	0	AKH!F4938
AHKFTA	2025	2025	0	AKH!G4938
AHKFTA	2026	2026	0	AKH!H4938
AHKFTA	2027	2027	0	AKH!I4938
EVFTA	2022	2022	4,3	EV-NK!D4909
EVFTA	2023	2023	3,5	EV-NK!E4909
EVFTA	2024	2024	2,6	EV-NK!F4909
EVFTA	2025	2025	1,7	EV-NK!G4909
EVFTA	2026	2026	0,8	EV-NK!H4909
EVFTA	2027	2027	0	EV-NK!I4909
UKVFTA	2022	2022	4,3	UKV!D4911
UKVFTA	2023	2023	3,5	UKV!E4911
UKVFTA	2024	2024	2,6	UKV!F4911
UKVFTA	2025	2025	1,7	UKV!G4911
UKVFTA	2026	2026	0,8	UKV!H4911
UKVFTA	2027	2027	0	UKV!I4911

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4909
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4909
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4909
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4909
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4909
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4909
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4909
RCEP A	2022	2022	3,6	RCEPT-A!D4930
RCEP A	2023	2023	3,2	RCEPT-A!E4930
RCEP A	2024	2024	2,8	RCEPT-A!F4930
RCEP A	2025	2025	2,4	RCEPT-A!G4930
RCEP A	2026	2026	2	RCEPT-A!H4930
RCEP A	2027	2027	1,6	RCEPT-A!I4930
RCEP B	2022	2022	3,6	B!D4930
RCEP B	2023	2023	3,2	B!E4930
RCEP B	2024	2024	2,8	B!F4930
RCEP B	2025	2025	2,4	B!G4930
RCEP B	2026	2026	2	B!H4930
RCEP B	2027	2027	1,6	B!I4930
RCEP C	2022	2022	3,6	C!D4930
RCEP C	2023	2023	3,2	C!E4930
RCEP C	2024	2024	2,8	C!F4930
RCEP C	2025	2025	2,4	C!G4930
RCEP C	2026	2026	2	C!H4930
RCEP C	2027	2027	1,6	C!I4930
RCEP D	2022	2022	3,7	D!D4930

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	3,3	D!E4930
RCEP D	2024	2024	2,9	D!F4930
RCEP D	2025	2025	2,6	D!G4930
RCEP D	2026	2026	2,2	D!H4930
RCEP D	2027	2027	1,8	D!I4930
RCEP E	2022	2022	3,6	E!D4933
RCEP E	2023	2023	3,2	E!E4933
RCEP E	2024	2024	2,8	E!F4933
RCEP E	2025	2025	2,4	E!G4933
RCEP E	2026	2026	2	E!H4933
RCEP E	2027	2027	1,6	E!I4933
RCEP F	2022	2022	3,6	F!D4930
RCEP F	2023	2023	3,2	F!E4930
RCEP F	2024	2024	2,8	F!F4930
RCEP F	2025	2025	2,4	F!G4930
RCEP F	2026	2026	2	F!H4930
RCEP F	2027	2027	1,6	F!I4930
VIFTA	2024	2024	5.3	VI!F4545
VIFTA	2025	2025	2.7	VI!G4545
VIFTA	2026	2026	0	VI!H4545
VIFTA	2027	2027	0	VI!I4545

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 3402.39 has 2 lines; 3402.39.90 is distinguished from its siblings by: Other.	3402.39.10 Sulphated fatty alcohols	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3402.39.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3402.39.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 3402.39.90. 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 8% for 3402.39.90 was checked against BT2026 (cell BT2026!N5045), 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.