Vietnam Tariff Intelligence

HS 3404.90.90 detail

HS code	3404.90.90
Description	Artificial waxes and prepared waxes / - Other: / - - Other
Unit	kg
Generated	05/11/2026 13:39:36
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/34049090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5105
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5105
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5105
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	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!E4985
ATIGA	2022	2022	0	AT!E4946

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F4946
ATIGA	2024	2024	0	AT!G4946
ATIGA	2025	2025	0	AT!H4946
ATIGA	2026	2026	0	AT!I4946
ATIGA	2027	2027	0	AT!J4946
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4990
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4990
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4990
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4990
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4990
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4990
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4988
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4988
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4988
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4988
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4988
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4988
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4988
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4952
AIFTA	30/12/2022	2022	0	AI!F4948
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4948
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4948
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4948
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4948
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4948
VKFTA	2022	2022	0	VK!E4957

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F4957
VKFTA	2024	2024	0	VK!G4957
VKFTA	2025	2025	0	VK!H4957
VKFTA	2026	2026	0	VK!I4957
VKFTA	2027	2027	0	VK!J4957
VCFTA	2022	2022	0	VC!D4995
VCFTA	2023	2023	0	VC!E4995
VCFTA	2024	2024	0	VC!F4995
VCFTA	2025	2025	0	VC!G4995
VCFTA	2026	2026	0	VC!H4995
VCFTA	2027	2027	0	VC!I4995
VN-EAEU	2022	2022	0	EAV!D4992
VN-EAEU	2023	2023	0	EAV!E4992
VN-EAEU	2024	2024	0	EAV!F4992
VN-EAEU	2025	2025	0	EAV!G4992
VN-EAEU	2026	2026	0	EAV!H4992
VN-EAEU	2027	2027	0	EAV!I4992
AHKFTA	2022	2022	2	AKH!D5000
AHKFTA	2023	2023	1	AKH!E5000
AHKFTA	2024	2024	1	AKH!F5000
AHKFTA	2025	2025	1	AKH!G5000
AHKFTA	2026	2026	1	AKH!H5000
AHKFTA	2027	2027	0	AKH!I5000
EVFTA	2022	2022	1,5	EV-NK!D4971
EVFTA	2023	2023	1	EV-NK!E4971
EVFTA	2024	2024	0,5	EV-NK!F4971

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G4971
EVFTA	2026	2026	0	EV-NK!H4971
EVFTA	2027	2027	0	EV-NK!I4971
UKVFTA	2022	2022	1,5	UKV!D4973
UKVFTA	2023	2023	1	UKV!E4973
UKVFTA	2024	2024	0,5	UKV!F4973
UKVFTA	2025	2025	0	UKV!G4973
UKVFTA	2026	2026	0	UKV!H4973
UKVFTA	2027	2027	0	UKV!I4973
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4971
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4971
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4971
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4971
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4971
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4971
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4971
RCEP A	2022	2022	0	RCEPT-A!D4992
RCEP A	2023	2023	0	RCEPT-A!E4992
RCEP A	2024	2024	0	RCEPT-A!F4992
RCEP A	2025	2025	0	RCEPT-A!G4992
RCEP A	2026	2026	0	RCEPT-A!H4992
RCEP A	2027	2027	0	RCEPT-A!I4992
RCEP B	2022	2022	0	B!D4992
RCEP B	2023	2023	0	B!E4992
RCEP B	2024	2024	0	B!F4992
RCEP B	2025	2025	0	B!G4992

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H4992
RCEP B	2027	2027	0	B!I4992
RCEP C	2022	2022	0	C!D4992
RCEP C	2023	2023	0	C!E4992
RCEP C	2024	2024	0	C!F4992
RCEP C	2025	2025	0	C!G4992
RCEP C	2026	2026	0	C!H4992
RCEP C	2027	2027	0	C!I4992
RCEP D	2022	2022	0	D!D4992
RCEP D	2023	2023	0	D!E4992
RCEP D	2024	2024	0	D!F4992
RCEP D	2025	2025	0	D!G4992
RCEP D	2026	2026	0	D!H4992
RCEP D	2027	2027	0	D!I4992
RCEP E	2022	2022	0	E!D4995
RCEP E	2023	2023	0	E!E4995
RCEP E	2024	2024	0	E!F4995
RCEP E	2025	2025	0	E!G4995
RCEP E	2026	2026	0	E!H4995
RCEP E	2027	2027	0	E!I4995
RCEP F	2022	2022	0	F!D4992
RCEP F	2023	2023	0	F!E4992
RCEP F	2024	2024	0	F!F4992
RCEP F	2025	2025	0	F!G4992
RCEP F	2026	2026	0	F!H4992
RCEP F	2027	2027	0	F!I4992

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F4605
VIFTA	2025	2025	0	VI!G4605
VIFTA	2026	2026	0	VI!H4605
VIFTA	2027	2027	0	VI!I4605

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 chưa 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 3404.90 has 2 lines; 3404.90.90 is distinguished from its siblings by: Other.	3404.90.10 Of chemically modified lignite	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 3404.90.90. 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 3% for 3404.90.90 was checked against BT2026 (cell BT2026!N5105), 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 chưa 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.