Vietnam Tariff Intelligence

HS 3603.40.00 detail

HS code	3603.40.00
Description	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators / - Detonating caps
Unit	kg
Generated	07/11/2026 10:06:33
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/36034000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5182
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5182
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5182
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	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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!E5059
ATIGA	2022	2022	*	AT!E5020
ATIGA	2023	2023	*	AT!F5020
ATIGA	2024	2024	*	AT!G5020
ATIGA	2025	2025	*	AT!H5020
ATIGA	2026	2026	*	AT!I5020
ATIGA	2027	2027	*	AT!J5020
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E5064
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F5064

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G5064
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H5064
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I5064
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J5064
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E5062
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F5062
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G5062
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H5062
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I5062
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J5062
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F5062
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H5026
AIFTA	30/12/2022	2022	*	AI!F5022
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5022
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5022
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5022
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5022
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5022
VKFTA	2022	2022	0	VK!E5031
VKFTA	2023	2023	0	VK!F5031
VKFTA	2024	2024	0	VK!G5031
VKFTA	2025	2025	0	VK!H5031
VKFTA	2026	2026	0	VK!I5031
VKFTA	2027	2027	0	VK!J5031
VCFTA	2022	2022	*	VC!D5069
VCFTA	2023	2023	*	VC!E5069

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F5069
VCFTA	2025	2025	*	VC!G5069
VCFTA	2026	2026	*	VC!H5069
VCFTA	2027	2027	*	VC!I5069
VN-EAEU	2022	2022	*	EAV!D5066
VN-EAEU	2023	2023	*	EAV!E5066
VN-EAEU	2024	2024	*	EAV!F5066
VN-EAEU	2025	2025	*	EAV!G5066
VN-EAEU	2026	2026	*	EAV!H5066
VN-EAEU	2027	2027	*	EAV!I5066
AHKFTA	2022	2022	*	AKH!D5074
AHKFTA	2023	2023	*	AKH!E5074
AHKFTA	2024	2024	*	AKH!F5074
AHKFTA	2025	2025	*	AKH!G5074
AHKFTA	2026	2026	*	AKH!H5074
AHKFTA	2027	2027	*	AKH!I5074
EVFTA	2022	2022	0	EV-NK!D5045
EVFTA	2023	2023	0	EV-NK!E5045
EVFTA	2024	2024	0	EV-NK!F5045
EVFTA	2025	2025	0	EV-NK!G5045
EVFTA	2026	2026	0	EV-NK!H5045
EVFTA	2027	2027	0	EV-NK!I5045
UKVFTA	2022	2022	0	UKV!D5047
UKVFTA	2023	2023	0	UKV!E5047
UKVFTA	2024	2024	0	UKV!F5047
UKVFTA	2025	2025	0	UKV!G5047

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H5047
UKVFTA	2027	2027	0	UKV!I5047
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5045
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5045
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5045
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5045
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5045
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5045
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5045
RCEP A	2022	2022	0	RCEPT-A!D5066
RCEP A	2023	2023	0	RCEPT-A!E5066
RCEP A	2024	2024	0	RCEPT-A!F5066
RCEP A	2025	2025	0	RCEPT-A!G5066
RCEP A	2026	2026	0	RCEPT-A!H5066
RCEP A	2027	2027	0	RCEPT-A!I5066
RCEP B	2022	2022	0	B!D5066
RCEP B	2023	2023	0	B!E5066
RCEP B	2024	2024	0	B!F5066
RCEP B	2025	2025	0	B!G5066
RCEP B	2026	2026	0	B!H5066
RCEP B	2027	2027	0	B!I5066
RCEP C	2022	2022	0	C!D5066
RCEP C	2023	2023	0	C!E5066
RCEP C	2024	2024	0	C!F5066
RCEP C	2025	2025	0	C!G5066
RCEP C	2026	2026	0	C!H5066

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I5066
RCEP D	2022	2022	0	D!D5066
RCEP D	2023	2023	0	D!E5066
RCEP D	2024	2024	0	D!F5066
RCEP D	2025	2025	0	D!G5066
RCEP D	2026	2026	0	D!H5066
RCEP D	2027	2027	0	D!I5066
RCEP E	2022	2022	0	E!D5069
RCEP E	2023	2023	0	E!E5069
RCEP E	2024	2024	0	E!F5069
RCEP E	2025	2025	0	E!G5069
RCEP E	2026	2026	0	E!H5069
RCEP E	2027	2027	0	E!I5069
RCEP F	2022	2022	0	F!D5066
RCEP F	2023	2023	0	F!E5066
RCEP F	2024	2024	0	F!F5066
RCEP F	2025	2025	0	F!G5066
RCEP F	2026	2026	0	F!H5066
RCEP F	2027	2027	0	F!I5066
VIFTA	2024	2024	0	VI!F4667
VIFTA	2025	2025	0	VI!G4667
VIFTA	2026	2026	0	VI!H4667
VIFTA	2027	2027	0	VI!I4667

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)*		173/2018/TT-BQP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)*		23/2019/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3603.40.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3603.40.00	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 3603.40.00. 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 0% for 3603.40.00 was checked against BT2026 (cell BT2026!N5182), 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
HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)*
Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)*
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)

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.