Vietnam Tariff Intelligence

HS 3604.90.40 detail

HS code	3604.90.40
Description	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles / - Other: / - - Signalling flares
Unit	kg
Generated	31/10/2026 00:39:18
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/36049040/

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!K5189
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5189
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5189
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-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
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AC!E5067
ATIGA	2022	2022	*	AT!E5028
ATIGA	2023	2023	*	AT!F5028
ATIGA	2024	2024	*	AT!G5028
ATIGA	2025	2025	*	AT!H5028
ATIGA	2026	2026	*	AT!I5028
ATIGA	2027	2027	*	AT!J5028
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E5072
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F5072

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G5072
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H5072
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I5072
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J5072
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E5070
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F5070
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G5070
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H5070
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I5070
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J5070
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F5070
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H5034
AIFTA	30/12/2022	2022	*	AI!F5030
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5030
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5030
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5030
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5030
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5030
VKFTA	2022	2022	0	VK!E5039
VKFTA	2023	2023	0	VK!F5039
VKFTA	2024	2024	0	VK!G5039
VKFTA	2025	2025	0	VK!H5039
VKFTA	2026	2026	0	VK!I5039
VKFTA	2027	2027	0	VK!J5039
VCFTA	2022	2022	*	VC!D5077
VCFTA	2023	2023	*	VC!E5077

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F5077
VCFTA	2025	2025	*	VC!G5077
VCFTA	2026	2026	*	VC!H5077
VCFTA	2027	2027	*	VC!I5077
VN-EAEU	2022	2022	0	EAV!D5074
VN-EAEU	2023	2023	0	EAV!E5074
VN-EAEU	2024	2024	0	EAV!F5074
VN-EAEU	2025	2025	0	EAV!G5074
VN-EAEU	2026	2026	0	EAV!H5074
VN-EAEU	2027	2027	0	EAV!I5074
AHKFTA	2022	2022	*	AKH!D5082
AHKFTA	2023	2023	*	AKH!E5082
AHKFTA	2024	2024	*	AKH!F5082
AHKFTA	2025	2025	*	AKH!G5082
AHKFTA	2026	2026	*	AKH!H5082
AHKFTA	2027	2027	*	AKH!I5082
EVFTA	2022	2022	0	EV-NK!D5053
EVFTA	2023	2023	0	EV-NK!E5053
EVFTA	2024	2024	0	EV-NK!F5053
EVFTA	2025	2025	0	EV-NK!G5053
EVFTA	2026	2026	0	EV-NK!H5053
EVFTA	2027	2027	0	EV-NK!I5053
UKVFTA	2022	2022	0	UKV!D5055
UKVFTA	2023	2023	0	UKV!E5055
UKVFTA	2024	2024	0	UKV!F5055
UKVFTA	2025	2025	0	UKV!G5055

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H5055
UKVFTA	2027	2027	0	UKV!I5055
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5053
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5053
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5053
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5053
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5053
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5053
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5053
RCEP A	2022	2022	0	RCEPT-A!D5074
RCEP A	2023	2023	0	RCEPT-A!E5074
RCEP A	2024	2024	0	RCEPT-A!F5074
RCEP A	2025	2025	0	RCEPT-A!G5074
RCEP A	2026	2026	0	RCEPT-A!H5074
RCEP A	2027	2027	0	RCEPT-A!I5074
RCEP B	2022	2022	0	B!D5074
RCEP B	2023	2023	0	B!E5074
RCEP B	2024	2024	0	B!F5074
RCEP B	2025	2025	0	B!G5074
RCEP B	2026	2026	0	B!H5074
RCEP B	2027	2027	0	B!I5074
RCEP C	2022	2022	0	C!D5074
RCEP C	2023	2023	0	C!E5074
RCEP C	2024	2024	0	C!F5074
RCEP C	2025	2025	0	C!G5074
RCEP C	2026	2026	0	C!H5074

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I5074
RCEP D	2022	2022	0	D!D5074
RCEP D	2023	2023	0	D!E5074
RCEP D	2024	2024	0	D!F5074
RCEP D	2025	2025	0	D!G5074
RCEP D	2026	2026	0	D!H5074
RCEP D	2027	2027	0	D!I5074
RCEP E	2022	2022	0	E!D5077
RCEP E	2023	2023	0	E!E5077
RCEP E	2024	2024	0	E!F5077
RCEP E	2025	2025	0	E!G5077
RCEP E	2026	2026	0	E!H5077
RCEP E	2027	2027	0	E!I5077
RCEP F	2022	2022	0	F!D5074
RCEP F	2023	2023	0	F!E5074
RCEP F	2024	2024	0	F!F5074
RCEP F	2025	2025	0	F!G5074
RCEP F	2026	2026	0	F!H5074
RCEP F	2027	2027	0	F!I5074
VIFTA	2024	2024	0	VI!F4674
VIFTA	2025	2025	0	VI!G4674
VIFTA	2026	2026	0	VI!H4674
VIFTA	2027	2027	0	VI!I4674

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 3604.90 has 4 lines; 3604.90.40 is distinguished from its siblings by: Signalling flares.	3604.90.20 Miniature pyrotechnic munitions and percussion caps for toys; 3604.90.50 Signalling rockets; 3604.90.90 Other	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	3604.90.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3604.90.40	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 3604.90.40. 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 3604.90.40 was checked against BT2026 (cell BT2026!N5189), 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.