Vietnam Tariff Intelligence

HS 3604.90.90 detail

HS code	3604.90.90
Description	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles / - Other: / - - Other
Unit	kg
Generated	05/11/2026 15:35:25
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/36049090/

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!K5191
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5191
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5191
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
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 (*)
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 (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E5069
ATIGA	2022	2022	*	AT!E5030
ATIGA	2023	2023	*	AT!F5030
ATIGA	2024	2024	*	AT!G5030
ATIGA	2025	2025	*	AT!H5030
ATIGA	2026	2026	*	AT!I5030
ATIGA	2027	2027	*	AT!J5030
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E5074
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F5074

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G5074
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H5074
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I5074
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J5074
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E5072
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F5072
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G5072
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H5072
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I5072
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J5072
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F5072
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H5036
AIFTA	30/12/2022	2022	*	AI!F5032
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5032
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5032
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5032
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5032
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5032
VKFTA	2022	2022	0	VK!E5041
VKFTA	2023	2023	0	VK!F5041
VKFTA	2024	2024	0	VK!G5041
VKFTA	2025	2025	0	VK!H5041
VKFTA	2026	2026	0	VK!I5041
VKFTA	2027	2027	0	VK!J5041
VCFTA	2022	2022	*	VC!D5079
VCFTA	2023	2023	*	VC!E5079

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F5079
VCFTA	2025	2025	*	VC!G5079
VCFTA	2026	2026	*	VC!H5079
VCFTA	2027	2027	*	VC!I5079
VN-EAEU	2022	2022	0	EAV!D5076
VN-EAEU	2023	2023	0	EAV!E5076
VN-EAEU	2024	2024	0	EAV!F5076
VN-EAEU	2025	2025	0	EAV!G5076
VN-EAEU	2026	2026	0	EAV!H5076
VN-EAEU	2027	2027	0	EAV!I5076
AHKFTA	2022	2022	*	AKH!D5084
AHKFTA	2023	2023	*	AKH!E5084
AHKFTA	2024	2024	*	AKH!F5084
AHKFTA	2025	2025	*	AKH!G5084
AHKFTA	2026	2026	*	AKH!H5084
AHKFTA	2027	2027	*	AKH!I5084
EVFTA	2022	2022	0	EV-NK!D5055
EVFTA	2023	2023	0	EV-NK!E5055
EVFTA	2024	2024	0	EV-NK!F5055
EVFTA	2025	2025	0	EV-NK!G5055
EVFTA	2026	2026	0	EV-NK!H5055
EVFTA	2027	2027	0	EV-NK!I5055
UKVFTA	2022	2022	0	UKV!D5057
UKVFTA	2023	2023	0	UKV!E5057
UKVFTA	2024	2024	0	UKV!F5057
UKVFTA	2025	2025	0	UKV!G5057

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H5057
UKVFTA	2027	2027	0	UKV!I5057
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5055
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5055
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5055
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5055
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5055
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5055
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5055
RCEP A	2022	2022	*	RCEPT-A!D5076
RCEP A	2023	2023	*	RCEPT-A!E5076
RCEP A	2024	2024	*	RCEPT-A!F5076
RCEP A	2025	2025	*	RCEPT-A!G5076
RCEP A	2026	2026	*	RCEPT-A!H5076
RCEP A	2027	2027	*	RCEPT-A!I5076
RCEP B	2022	2022	*	B!D5076
RCEP B	2023	2023	*	B!E5076
RCEP B	2024	2024	*	B!F5076
RCEP B	2025	2025	*	B!G5076
RCEP B	2026	2026	*	B!H5076
RCEP B	2027	2027	*	B!I5076
RCEP C	2022	2022	*	C!D5076
RCEP C	2023	2023	*	C!E5076
RCEP C	2024	2024	*	C!F5076
RCEP C	2025	2025	*	C!G5076
RCEP C	2026	2026	*	C!H5076

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I5076
RCEP D	2022	2022	*	D!D5076
RCEP D	2023	2023	*	D!E5076
RCEP D	2024	2024	*	D!F5076
RCEP D	2025	2025	*	D!G5076
RCEP D	2026	2026	*	D!H5076
RCEP D	2027	2027	*	D!I5076
RCEP E	2022	2022	*	E!D5079
RCEP E	2023	2023	*	E!E5079
RCEP E	2024	2024	*	E!F5079
RCEP E	2025	2025	*	E!G5079
RCEP E	2026	2026	*	E!H5079
RCEP E	2027	2027	*	E!I5079
RCEP F	2022	2022	*	F!D5076
RCEP F	2023	2023	*	F!E5076
RCEP F	2024	2024	*	F!F5076
RCEP F	2025	2025	*	F!G5076
RCEP F	2026	2026	*	F!H5076
RCEP F	2027	2027	*	F!I5076
VIFTA	2024	2024	0	VI!F4676
VIFTA	2025	2025	0	VI!G4676
VIFTA	2026	2026	0	VI!H4676
VIFTA	2027	2027	0	VI!I4676

Advisory & warnings

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

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)		12/2022/TT-BGTVT, 62/2024/TT-BGTVT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3604.90 has 4 lines; 3604.90.90 is distinguished from its siblings by: Other.	3604.90.20 Miniature pyrotechnic munitions and percussion caps for toys; 3604.90.40 Signalling flares; 3604.90.50 Signalling rockets	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 3604.90.90. 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 0% for 3604.90.90 was checked against BT2026 (cell BT2026!N5191), 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
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.