Vietnam Tariff Intelligence

HS 3605.00.00 detail

HS code	3605.00.00
Description	Matches, other than pyrotechnic articles of heading 36.04
Unit	kg
Generated	05/11/2026 15:10:14
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/36050000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5192
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5192
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5192
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-ID)	0% (except ID)	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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY)	0% (except MY)	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	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!E5071
ATIGA	2022	2022	0	AT!E5032
ATIGA	2023	2023	0	AT!F5032
ATIGA	2024	2024	0	AT!G5032
ATIGA	2025	2025	0	AT!H5032
ATIGA	2026	2026	0	AT!I5032
ATIGA	2027	2027	0	AT!J5032
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E5076
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5076
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5076

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5076
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5076
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5076
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E5074
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F5074
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5074
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5074
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5074
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5074
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5074
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5038
AIFTA	30/12/2022	2022	0	AI!F5034
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5034
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5034
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5034
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5034
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5034
VKFTA	2022	2022	0	VK!E5043
VKFTA	2023	2023	0	VK!F5043
VKFTA	2024	2024	0	VK!G5043
VKFTA	2025	2025	0	VK!H5043
VKFTA	2026	2026	0	VK!I5043
VKFTA	2027	2027	0	VK!J5043
VCFTA	2022	2022	4	VC!D5081
VCFTA	2023	2023	2	VC!E5081
VCFTA	2024	2024	0	VC!F5081

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5081
VCFTA	2026	2026	0	VC!H5081
VCFTA	2027	2027	0	VC!I5081
VN-EAEU	2022	2022	0	EAV!D5078
VN-EAEU	2023	2023	0	EAV!E5078
VN-EAEU	2024	2024	0	EAV!F5078
VN-EAEU	2025	2025	0	EAV!G5078
VN-EAEU	2026	2026	0	EAV!H5078
VN-EAEU	2027	2027	0	EAV!I5078
AHKFTA	2022	2022	20	AKH!D5086
AHKFTA	2023	2023	20	AKH!E5086
AHKFTA	2024	2024	20	AKH!F5086
AHKFTA	2025	2025	20	AKH!G5086
AHKFTA	2026	2026	20	AKH!H5086
AHKFTA	2027	2027	20	AKH!I5086
EVFTA	2022	2022	12,5	EV-NK!D5057
EVFTA	2023	2023	10	EV-NK!E5057
EVFTA	2024	2024	7,5	EV-NK!F5057
EVFTA	2025	2025	5	EV-NK!G5057
EVFTA	2026	2026	2,5	EV-NK!H5057
EVFTA	2027	2027	0	EV-NK!I5057
UKVFTA	2022	2022	12,5	UKV!D5059
UKVFTA	2023	2023	10	UKV!E5059
UKVFTA	2024	2024	7,5	UKV!F5059
UKVFTA	2025	2025	5	UKV!G5059
UKVFTA	2026	2026	2,5	UKV!H5059

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5059
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5057
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5057
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5057
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5057
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5057
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5057
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5057
RCEP A	2022	2022	0	RCEPT-A!D5078
RCEP A	2023	2023	0	RCEPT-A!E5078
RCEP A	2024	2024	0	RCEPT-A!F5078
RCEP A	2025	2025	0	RCEPT-A!G5078
RCEP A	2026	2026	0	RCEPT-A!H5078
RCEP A	2027	2027	0	RCEPT-A!I5078
RCEP B	2022	2022	0	B!D5078
RCEP B	2023	2023	0	B!E5078
RCEP B	2024	2024	0	B!F5078
RCEP B	2025	2025	0	B!G5078
RCEP B	2026	2026	0	B!H5078
RCEP B	2027	2027	0	B!I5078
RCEP C	2022	2022	0	C!D5078
RCEP C	2023	2023	0	C!E5078
RCEP C	2024	2024	0	C!F5078
RCEP C	2025	2025	0	C!G5078
RCEP C	2026	2026	0	C!H5078
RCEP C	2027	2027	0	C!I5078

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5078
RCEP D	2023	2023	0	D!E5078
RCEP D	2024	2024	0	D!F5078
RCEP D	2025	2025	0	D!G5078
RCEP D	2026	2026	0	D!H5078
RCEP D	2027	2027	0	D!I5078
RCEP E	2022	2022	0	E!D5081
RCEP E	2023	2023	0	E!E5081
RCEP E	2024	2024	0	E!F5081
RCEP E	2025	2025	0	E!G5081
RCEP E	2026	2026	0	E!H5081
RCEP E	2027	2027	0	E!I5081
RCEP F	2022	2022	0	F!D5078
RCEP F	2023	2023	0	F!E5078
RCEP F	2024	2024	0	F!F5078
RCEP F	2025	2025	0	F!G5078
RCEP F	2026	2026	0	F!H5078
RCEP F	2027	2027	0	F!I5078
VIFTA	2024	2024	18	VI!F4677
VIFTA	2025	2025	16	VI!G4677
VIFTA	2026	2026	14	VI!H4677
VIFTA	2027	2027	12	VI!I4677

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 3605.00.00. 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 20% for 3605.00.00 was checked against BT2026 (cell BT2026!N5192), 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.