Vietnam Tariff Intelligence

HS 3801.30.00 detail

HS code	3801.30.00
Description	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures / - Carbonaceous pastes for electrodes and similar pastes for furnace linings
Unit	kg
Generated	08/11/2026 06:33:55
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/38013000/

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!K5332
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5332
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5332
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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	2.1	2.1%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5177

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5138
ATIGA	2023	2023	0	AT!F5138
ATIGA	2024	2024	0	AT!G5138
ATIGA	2025	2025	0	AT!H5138
ATIGA	2026	2026	0	AT!I5138
ATIGA	2027	2027	0	AT!J5138
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5182
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5182
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5182
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5182
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5182
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5182
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5180
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5180
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5180
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5180
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5180
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5180
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5180
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5144
AIFTA	30/12/2022	2022	0	AI!F5140
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5140
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5140
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5140
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5140
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5140

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5149
VKFTA	2023	2023	0	VK!F5149
VKFTA	2024	2024	0	VK!G5149
VKFTA	2025	2025	0	VK!H5149
VKFTA	2026	2026	0	VK!I5149
VKFTA	2027	2027	0	VK!J5149
VCFTA	2022	2022	3	VC!D5187
VCFTA	2023	2023	3	VC!E5187
VCFTA	2024	2024	0	VC!F5187
VCFTA	2025	2025	0	VC!G5187
VCFTA	2026	2026	0	VC!H5187
VCFTA	2027	2027	0	VC!I5187
VN-EAEU	2022	2022	0	EAV!D5184
VN-EAEU	2023	2023	0	EAV!E5184
VN-EAEU	2024	2024	0	EAV!F5184
VN-EAEU	2025	2025	0	EAV!G5184
VN-EAEU	2026	2026	0	EAV!H5184
VN-EAEU	2027	2027	0	EAV!I5184
AHKFTA	2022	2022	0	AKH!D5192
AHKFTA	2023	2023	0	AKH!E5192
AHKFTA	2024	2024	0	AKH!F5192
AHKFTA	2025	2025	0	AKH!G5192
AHKFTA	2026	2026	0	AKH!H5192
AHKFTA	2027	2027	0	AKH!I5192
EVFTA	2022	2022	0	EV-NK!D5163
EVFTA	2023	2023	0	EV-NK!E5163

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5163
EVFTA	2025	2025	0	EV-NK!G5163
EVFTA	2026	2026	0	EV-NK!H5163
EVFTA	2027	2027	0	EV-NK!I5163
UKVFTA	2022	2022	0	UKV!D5165
UKVFTA	2023	2023	0	UKV!E5165
UKVFTA	2024	2024	0	UKV!F5165
UKVFTA	2025	2025	0	UKV!G5165
UKVFTA	2026	2026	0	UKV!H5165
UKVFTA	2027	2027	0	UKV!I5165
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5163
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5163
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5163
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5163
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5163
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5163
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5163
RCEP A	2022	2022	0	RCEPT-A!D5184
RCEP A	2023	2023	0	RCEPT-A!E5184
RCEP A	2024	2024	0	RCEPT-A!F5184
RCEP A	2025	2025	0	RCEPT-A!G5184
RCEP A	2026	2026	0	RCEPT-A!H5184
RCEP A	2027	2027	0	RCEPT-A!I5184
RCEP B	2022	2022	0	B!D5184
RCEP B	2023	2023	0	B!E5184
RCEP B	2024	2024	0	B!F5184

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5184
RCEP B	2026	2026	0	B!H5184
RCEP B	2027	2027	0	B!I5184
RCEP C	2022	2022	0	C!D5184
RCEP C	2023	2023	0	C!E5184
RCEP C	2024	2024	0	C!F5184
RCEP C	2025	2025	0	C!G5184
RCEP C	2026	2026	0	C!H5184
RCEP C	2027	2027	0	C!I5184
RCEP D	2022	2022	0	D!D5184
RCEP D	2023	2023	0	D!E5184
RCEP D	2024	2024	0	D!F5184
RCEP D	2025	2025	0	D!G5184
RCEP D	2026	2026	0	D!H5184
RCEP D	2027	2027	0	D!I5184
RCEP E	2022	2022	0	E!D5187
RCEP E	2023	2023	0	E!E5187
RCEP E	2024	2024	0	E!F5187
RCEP E	2025	2025	0	E!G5187
RCEP E	2026	2026	0	E!H5187
RCEP E	2027	2027	0	E!I5187
RCEP F	2022	2022	0	F!D5184
RCEP F	2023	2023	0	F!E5184
RCEP F	2024	2024	0	F!F5184
RCEP F	2025	2025	0	F!G5184
RCEP F	2026	2026	0	F!H5184

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5184
VIFTA	2024	2024	2.7	VI!F4776
VIFTA	2025	2025	2.4	VI!G4776
VIFTA	2026	2026	2.1	VI!H4776
VIFTA	2027	2027	1.8	VI!I4776

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3801.30.00. 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 3% for 3801.30.00 was checked against BT2026 (cell BT2026!N5332), 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.