Vietnam Tariff Intelligence

HS 3825.90.00 detail

HS code	3825.90.00
Description	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter / - Other
Unit	kg
Generated	07/11/2026 11:21:59
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/38259000/

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!K5542
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5542
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5542
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
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
CPTPP	3,6; M: 5,4	3.6% · M: 5.4%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	7,2	7.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7,2	7.2%	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
VN-LAO	20	20%	Consolidated BT2026		S	206/2025/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 (*)
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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 (*)
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!E5411
ATIGA	2022	2022	*	AT!E5372
ATIGA	2023	2023	*	AT!F5372
ATIGA	2024	2024	*	AT!G5372
ATIGA	2025	2025	*	AT!H5372
ATIGA	2026	2026	*	AT!I5372
ATIGA	2027	2027	*	AT!J5372
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E5416
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F5416

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G5416
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H5416
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I5416
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J5416
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E5414
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F5414
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G5414
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H5414
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I5414
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J5414
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AK!F5416
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H5378
AIFTA	30/12/2022	2022	*	AI!F5374
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5374
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5374
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5374
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5374
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5374
VKFTA	2022	2022	0	VK!E5383
VKFTA	2023	2023	0	VK!F5383
VKFTA	2024	2024	0	VK!G5383
VKFTA	2025	2025	0	VK!H5383
VKFTA	2026	2026	0	VK!I5383
VKFTA	2027	2027	0	VK!J5383
VCFTA	2022	2022	*	VC!D5424
VCFTA	2023	2023	*	VC!E5424

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F5424
VCFTA	2025	2025	*	VC!G5424
VCFTA	2026	2026	*	VC!H5424
VCFTA	2027	2027	*	VC!I5424
VN-EAEU	2022	2022	*	EAV!D5425
VN-EAEU	2023	2023	*	EAV!E5425
VN-EAEU	2024	2024	*	EAV!F5425
VN-EAEU	2025	2025	*	EAV!G5425
VN-EAEU	2026	2026	*	EAV!H5425
VN-EAEU	2027	2027	*	EAV!I5425
AHKFTA	2022	2022	*	AKH!D5428
AHKFTA	2023	2023	*	AKH!E5428
AHKFTA	2024	2024	*	AKH!F5428
AHKFTA	2025	2025	*	AKH!G5428
AHKFTA	2026	2026	*	AKH!H5428
AHKFTA	2027	2027	*	AKH!I5428
EVFTA	2022	2022	14,5	EV-NK!D5397
EVFTA	2023	2023	12,7	EV-NK!E5397
EVFTA	2024	2024	10,9	EV-NK!F5397
EVFTA	2025	2025	9	EV-NK!G5397
EVFTA	2026	2026	7,2	EV-NK!H5397
EVFTA	2027	2027	5,4	EV-NK!I5397
UKVFTA	2022	2022	14,5	UKV!D5399
UKVFTA	2023	2023	12,7	UKV!E5399
UKVFTA	2024	2024	10,9	UKV!F5399
UKVFTA	2025	2025	9	UKV!G5399

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	7,2	UKV!H5399
UKVFTA	2027	2027	5,4	UKV!I5399
CPTPP	(I)	2021 (DERIVED)	12,7	CPTPP!D5397
CPTPP	(II)	2022 (DERIVED)	10,9	CPTPP!E5397
CPTPP	(III)	2023 (DERIVED)	9	CPTPP!F5397
CPTPP	(IV)	2024 (DERIVED)	7,2	CPTPP!G5397
CPTPP	(V)	2025 (DERIVED)	5,4	CPTPP!H5397
CPTPP	(VI)	2026 (DERIVED)	3,6	CPTPP!I5397
CPTPP	(VII)	2027 (DERIVED)	1,8	CPTPP!J5397
RCEP A	2022	2022	*	RCEPT-A!D5418
RCEP A	2023	2023	*	RCEPT-A!E5418
RCEP A	2024	2024	*	RCEPT-A!F5418
RCEP A	2025	2025	*	RCEPT-A!G5418
RCEP A	2026	2026	*	RCEPT-A!H5418
RCEP A	2027	2027	*	RCEPT-A!I5418
RCEP B	2022	2022	*	B!D5418
RCEP B	2023	2023	*	B!E5418
RCEP B	2024	2024	*	B!F5418
RCEP B	2025	2025	*	B!G5418
RCEP B	2026	2026	*	B!H5418
RCEP B	2027	2027	*	B!I5418
RCEP C	2022	2022	*	C!D5418
RCEP C	2023	2023	*	C!E5418
RCEP C	2024	2024	*	C!F5418
RCEP C	2025	2025	*	C!G5418
RCEP C	2026	2026	*	C!H5418

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	*	C!I5418
RCEP D	2022	2022	*	D!D5418
RCEP D	2023	2023	*	D!E5418
RCEP D	2024	2024	*	D!F5418
RCEP D	2025	2025	*	D!G5418
RCEP D	2026	2026	*	D!H5418
RCEP D	2027	2027	*	D!I5418
RCEP E	2022	2022	*	E!D5421
RCEP E	2023	2023	*	E!E5421
RCEP E	2024	2024	*	E!F5421
RCEP E	2025	2025	*	E!G5421
RCEP E	2026	2026	*	E!H5421
RCEP E	2027	2027	*	E!I5421
RCEP F	2022	2022	*	F!D5418
RCEP F	2023	2023	*	F!E5418
RCEP F	2024	2024	*	F!F5418
RCEP F	2025	2025	*	F!G5418
RCEP F	2026	2026	*	F!H5418
RCEP F	2027	2027	*	F!I5418
VIFTA	2024	2024	18	VI!F4986
VIFTA	2025	2025	16	VI!G4986
VIFTA	2026	2026	14	VI!H4986
VIFTA	2027	2027	12	VI!I4986

Advisory & warnings

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

FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3,6; M: 5,4" has a general 3.6% and an "M:" 5.4% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "3,6; M: 5,4", the FTA schedule for period (VI) shows "3,6".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	VN-LAO 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 3825.90.00. 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 3825.90.00 was checked against BT2026 (cell BT2026!N5542), 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.