Vietnam Tariff Intelligence

HS 3801.20.00 detail

HS code	3801.20.00
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 / - Colloidal or semi-colloidal graphite
Unit	kg
Generated	08/11/2026 07:53:54
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://www.vietnamtariff.com/hs-code/38012000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5331
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5331
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5331
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!E5176

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5137
ATIGA	2023	2023	0	AT!F5137
ATIGA	2024	2024	0	AT!G5137
ATIGA	2025	2025	0	AT!H5137
ATIGA	2026	2026	0	AT!I5137
ATIGA	2027	2027	0	AT!J5137
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5181
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5181
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5181
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5181
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5181
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5181
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5179
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5179
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5179
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5179
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5179
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5179
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5179
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5143
AIFTA	30/12/2022	2022	0	AI!F5139
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5139
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5139
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5139
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5139
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5139

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5148
VKFTA	2023	2023	0	VK!F5148
VKFTA	2024	2024	0	VK!G5148
VKFTA	2025	2025	0	VK!H5148
VKFTA	2026	2026	0	VK!I5148
VKFTA	2027	2027	0	VK!J5148
VCFTA	2022	2022	3	VC!D5186
VCFTA	2023	2023	3	VC!E5186
VCFTA	2024	2024	0	VC!F5186
VCFTA	2025	2025	0	VC!G5186
VCFTA	2026	2026	0	VC!H5186
VCFTA	2027	2027	0	VC!I5186
VN-EAEU	2022	2022	0	EAV!D5183
VN-EAEU	2023	2023	0	EAV!E5183
VN-EAEU	2024	2024	0	EAV!F5183
VN-EAEU	2025	2025	0	EAV!G5183
VN-EAEU	2026	2026	0	EAV!H5183
VN-EAEU	2027	2027	0	EAV!I5183
AHKFTA	2022	2022	0	AKH!D5191
AHKFTA	2023	2023	0	AKH!E5191
AHKFTA	2024	2024	0	AKH!F5191
AHKFTA	2025	2025	0	AKH!G5191
AHKFTA	2026	2026	0	AKH!H5191
AHKFTA	2027	2027	0	AKH!I5191
EVFTA	2022	2022	0	EV-NK!D5162
EVFTA	2023	2023	0	EV-NK!E5162

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5162
EVFTA	2025	2025	0	EV-NK!G5162
EVFTA	2026	2026	0	EV-NK!H5162
EVFTA	2027	2027	0	EV-NK!I5162
UKVFTA	2022	2022	0	UKV!D5164
UKVFTA	2023	2023	0	UKV!E5164
UKVFTA	2024	2024	0	UKV!F5164
UKVFTA	2025	2025	0	UKV!G5164
UKVFTA	2026	2026	0	UKV!H5164
UKVFTA	2027	2027	0	UKV!I5164
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5162
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5162
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5162
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5162
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5162
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5162
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5162
RCEP A	2022	2022	0	RCEPT-A!D5183
RCEP A	2023	2023	0	RCEPT-A!E5183
RCEP A	2024	2024	0	RCEPT-A!F5183
RCEP A	2025	2025	0	RCEPT-A!G5183
RCEP A	2026	2026	0	RCEPT-A!H5183
RCEP A	2027	2027	0	RCEPT-A!I5183
RCEP B	2022	2022	0	B!D5183
RCEP B	2023	2023	0	B!E5183
RCEP B	2024	2024	0	B!F5183

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5183
RCEP B	2026	2026	0	B!H5183
RCEP B	2027	2027	0	B!I5183
RCEP C	2022	2022	0	C!D5183
RCEP C	2023	2023	0	C!E5183
RCEP C	2024	2024	0	C!F5183
RCEP C	2025	2025	0	C!G5183
RCEP C	2026	2026	0	C!H5183
RCEP C	2027	2027	0	C!I5183
RCEP D	2022	2022	0	D!D5183
RCEP D	2023	2023	0	D!E5183
RCEP D	2024	2024	0	D!F5183
RCEP D	2025	2025	0	D!G5183
RCEP D	2026	2026	0	D!H5183
RCEP D	2027	2027	0	D!I5183
RCEP E	2022	2022	0	E!D5186
RCEP E	2023	2023	0	E!E5186
RCEP E	2024	2024	0	E!F5186
RCEP E	2025	2025	0	E!G5186
RCEP E	2026	2026	0	E!H5186
RCEP E	2027	2027	0	E!I5186
RCEP F	2022	2022	0	F!D5183
RCEP F	2023	2023	0	F!E5183
RCEP F	2024	2024	0	F!F5183
RCEP F	2025	2025	0	F!G5183
RCEP F	2026	2026	0	F!H5183

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5183
VIFTA	2024	2024	2.7	VI!F4775
VIFTA	2025	2025	2.4	VI!G4775
VIFTA	2026	2026	2.1	VI!H4775
VIFTA	2027	2027	1.8	VI!I4775

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 3801.20.00. 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 5% for 3801.20.00 was checked against BT2026 (cell BT2026!N5331), 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.