

**Vietnam Customs Tariff Schedule – 2025**

**CHAPTER 36**

**EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS**

**Notes**

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading 36.06 applies only to:
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
								5	6	7	8									9		10
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
3601.00.00	Propellant powders	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	*	0	0	10
3602.00.00	Prepared explosives, other than propellant powders	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	*	0	0	10
36.03	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators																					
3603.10	- Safety fuses	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	*	0	0	10
3603.20	- Detonating cords	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	*	0	0	10
3603.30	- Percussion caps	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	*	0	0	10

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3603.40	- Detonating caps	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	*	0	0	10
3603.50	- Igniters	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	*	0	0	10
3603.60	- Electric detonators	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	*	0	0	10
<b>36.04</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles</b>																					
3604.10.00	- Fireworks	kg	20	30	*	*	*	*		*		0	*	*	*	*	9	9	*	7.2	5.4	10
3604.90	- Other:																					
3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys	kg	20	30	*	*	*	*		*		0	*	*	*	*	9	9	*	7.2	5.4	10
3604.90.40	- - Signalling flares	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	0	0	0	10
3604.90.50	- - Signalling rockets	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	0	0	0	10
3604.90.90	- - Other	kg	0	5	*	*	*	*		*		0	*	*	*	*	0	0	0	0	0	10
<b>3605.00.00</b>	<b>Matches, other than pyrotechnic articles of heading 36.04</b>	kg	20	30	0	20	0	0	ID	0	MY	0	0	0	0	0	5	5	0	0	0	10
<b>36.06</b>	<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter</b>																					
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	kg/liter	20	30	0	4	0	0		0	MY	0	0	0	0	0	5	5	0	0	0	10
3606.90	- Other:																					
3606.90.10	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	kg	20	30	0	4	0	0		0	MY	0	0	0	0	0	5	5	0	0	0	10
3606.90.20	- - Lighter flints	kg	20	30	0	4	0	0		0	MY	0	0	0	0	0	5	5	0	0	0	10

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3606.90.30	- - Other ferro-cerium and other pyrophoric alloys in all forms	kg	20	30	0	4	0	0		0	MY	0	0	0	0	0	5	5	0	0	0	10
3606.90.90	- - Other	kg	20	30	0	4	0	0		0	MY	0	0	0	0	0	5	5	0	0	0	10