

Détail du SH 3702.96.10

|                        |                                                                                                                                                                                                                                                                                                          |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 3702.96.10                                                                                                                                                                                                                                                                                               |
| Description            | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed / - Other: / - - Of a width not exceeding 35 mm and of a length not exceeding 30 m: / - - - Of a kind suitable for use in cinematography |
| Unité                  | m                                                                                                                                                                                                                                                                                                        |
| Généré le              | 01/11/2026 17:09:01                                                                                                                                                                                                                                                                                      |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                               |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                                         |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/37029610/">https://vietnamtariff.com/hs-code/37029610/</a>                                                                                                                                                                                                    |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                        | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-----------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 5             | 5%                          | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5247 |
| Préférentiel (NPF)            | 0             | 0%                          | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5247 |
| TVA                           | 5/8/10        | 5 / 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5247 |
| Taxe spéciale de consommation |               | Aucune donnée               |                |            |              |
| Taxe environnementale         |               | Aucune donnée               |                |            |              |
| Droit d'exportation           |               | Aucune donnée               |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée               |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée               |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée               |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                    |   |    |                           |                                           |                                      |                    |            |
|--------------------|---|----|---------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA            | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA             | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| AIFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP              | 0 | 0% | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP              | 0 | 0% | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA              | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>A) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>B) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>C) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>D) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>E) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>F) | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA             | 0 | 0% | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |

|         |   |               |                           |                       |                       |                |               |
|---------|---|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0 | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 0 | 0%            | Tarif consolidé<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |   | Aucune donnée | Aucune donnée             |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |   | Aucune donnée | Aucune donnée             |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E5126 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E5087 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F5087 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G5087 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H5087 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I5087 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J5087 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E5131 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F5131 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G5131 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H5131 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I5131   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J5131   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E5129   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F5129   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G5129   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H5129   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I5129   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J5129   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F5129   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H5093 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F5089   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G5089   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H5089   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I5089   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J5089   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K5089   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E5098   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F5098   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G5098   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H5098   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I5098   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J5098   |
| VCFTA   | 2022                                   | 2022  | 0             | VC!D5136   |
| VCFTA   | 2023                                   | 2023  | 0             | VC!E5136   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F5136   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G5136   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H5136    |
| VCFTA   | 2027    | 2027  | 0             | VC!I5136    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D5133   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E5133   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F5133   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G5133   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H5133   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I5133   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D5141   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E5141   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F5141   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G5141   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H5141   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I5141   |
| EVFTA   | 2022    | 2022  | 0             | EV-NK!D5112 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E5112 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F5112 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G5112 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H5112 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I5112 |
| UKVFTA  | 2022    | 2022  | 0             | UKV!D5114   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E5114   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F5114   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G5114   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H5114   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I5114   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D5112   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E5112   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F5112   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G5112   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H5112   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I5112   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J5112   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D5133 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E5133 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F5133 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G5133 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H5133 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I5133 |
| RCEP B | 2022    | 2022           | 0             | B!D5133       |
| RCEP B | 2023    | 2023           | 0             | B!E5133       |
| RCEP B | 2024    | 2024           | 0             | B!F5133       |
| RCEP B | 2025    | 2025           | 0             | B!G5133       |
| RCEP B | 2026    | 2026           | 0             | B!H5133       |
| RCEP B | 2027    | 2027           | 0             | B!I5133       |
| RCEP C | 2022    | 2022           | 0             | C!D5133       |
| RCEP C | 2023    | 2023           | 0             | C!E5133       |
| RCEP C | 2024    | 2024           | 0             | C!F5133       |
| RCEP C | 2025    | 2025           | 0             | C!G5133       |
| RCEP C | 2026    | 2026           | 0             | C!H5133       |
| RCEP C | 2027    | 2027           | 0             | C!I5133       |
| RCEP D | 2022    | 2022           | 0             | D!D5133       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP D | 2023    | 2023  | 0             | D!E5133  |
| RCEP D | 2024    | 2024  | 0             | D!F5133  |
| RCEP D | 2025    | 2025  | 0             | D!G5133  |
| RCEP D | 2026    | 2026  | 0             | D!H5133  |
| RCEP D | 2027    | 2027  | 0             | D!I5133  |
| RCEP E | 2022    | 2022  | 0             | E!D5136  |
| RCEP E | 2023    | 2023  | 0             | E!E5136  |
| RCEP E | 2024    | 2024  | 0             | E!F5136  |
| RCEP E | 2025    | 2025  | 0             | E!G5136  |
| RCEP E | 2026    | 2026  | 0             | E!H5136  |
| RCEP E | 2027    | 2027  | 0             | E!I5136  |
| RCEP F | 2022    | 2022  | 0             | F!D5133  |
| RCEP F | 2023    | 2023  | 0             | F!E5133  |
| RCEP F | 2024    | 2024  | 0             | F!F5133  |
| RCEP F | 2025    | 2025  | 0             | F!G5133  |
| RCEP F | 2026    | 2026  | 0             | F!H5133  |
| RCEP F | 2027    | 2027  | 0             | F!I5133  |
| VIFTA  | 2024    | 2024  | 0             | VI!F4730 |
| VIFTA  | 2025    | 2025  | 0             | VI!G4730 |
| VIFTA  | 2026    | 2026  | 0             | VI!H4730 |
| VIFTA  | 2027    | 2027  | 0             | VI!I4730 |

Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                 |                  |                |                                                                                                          |                                                 |
|---------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3702.96 has 2 lines; 3702.96.10 is distinguished from its siblings by: Of a kind suitable for use in cinematography. | 3702.96.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire               |
| 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.                                           | Non vérifié – contrôle nécessaire               |
| TAX-001 | YELLOW | Several VAT rates                                          | The VAT column shows "5/8/10".                                                                                                  |                  | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).          | Non vérifié – contrôle nécessaire               |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3702.96.10. This does NOT mean there is no risk.                                    |                  |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 0% for 3702.96.10 was checked against BT2026 (cell BT2026!N5247), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.