

Détail du SH 3905.19.90

|                        |                                                                                                                                                                 |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 3905.19.90                                                                                                                                                      |
| Description            | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms / - Poly(vinyl acetate): / - - Other: / - - - Other |
| Unité                  | kg                                                                                                                                                              |
| Généré le              | 30/10/2026 18:30:19                                                                                                                                             |
| 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/39051990/">https://vietnamtariff.com/hs-code/39051990/</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!K5766 |
| Préférentiel (NPF)            | 0             | 0%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5766 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5766 |
| 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 đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux         | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|--------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0 (-ID)       | 0% (sauf ID) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA          | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%           | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%           | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0(-ID)        | 0% (sauf ID) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%           | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%           | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données          | Période               | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| 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!E5563 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E5524 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F5524 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G5524 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H5524 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I5524 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J5524 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E5568 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F5568 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G5568   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H5568   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I5568   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J5568   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E5566   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F5566   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G5566   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H5566   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I5566   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J5566   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F5568   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H5530 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F5526   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G5526   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H5526   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I5526   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J5526   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K5526   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E5535   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F5535   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G5535   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H5535   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I5535   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J5535   |
| VCFTA   | 2022                                   | 2022  | 0             | VC!D5576   |
| VCFTA   | 2023                                   | 2023  | 0             | VC!E5576   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F5576    |
| VCFTA   | 2025    | 2025  | 0             | VC!G5576    |
| VCFTA   | 2026    | 2026  | 0             | VC!H5576    |
| VCFTA   | 2027    | 2027  | 0             | VC!I5576    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D5577   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E5577   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F5577   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G5577   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H5577   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I5577   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D5580   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E5580   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F5580   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G5580   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H5580   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I5580   |
| EVFTA   | 2022    | 2022  | 0             | EV-NK!D5549 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E5549 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F5549 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G5549 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H5549 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I5549 |
| UKVFTA  | 2022    | 2022  | 0             | UKV!D5551   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E5551   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F5551   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G5551   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H5551     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I5551     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D5549   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E5549   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F5549   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G5549   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H5549   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I5549   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J5549   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D5570 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E5570 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F5570 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G5570 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H5570 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I5570 |
| RCEP B | 2022    | 2022           | 0             | B!D5570       |
| RCEP B | 2023    | 2023           | 0             | B!E5570       |
| RCEP B | 2024    | 2024           | 0             | B!F5570       |
| RCEP B | 2025    | 2025           | 0             | B!G5570       |
| RCEP B | 2026    | 2026           | 0             | B!H5570       |
| RCEP B | 2027    | 2027           | 0             | B!I5570       |
| RCEP C | 2022    | 2022           | 0             | C!D5570       |
| RCEP C | 2023    | 2023           | 0             | C!E5570       |
| RCEP C | 2024    | 2024           | 0             | C!F5570       |
| RCEP C | 2025    | 2025           | 0             | C!G5570       |
| RCEP C | 2026    | 2026           | 0             | C!H5570       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I5570  |
| RCEP D | 2022    | 2022  | 0             | D!D5570  |
| RCEP D | 2023    | 2023  | 0             | D!E5570  |
| RCEP D | 2024    | 2024  | 0             | D!F5570  |
| RCEP D | 2025    | 2025  | 0             | D!G5570  |
| RCEP D | 2026    | 2026  | 0             | D!H5570  |
| RCEP D | 2027    | 2027  | 0             | D!I5570  |
| RCEP E | 2022    | 2022  | 0             | E!D5573  |
| RCEP E | 2023    | 2023  | 0             | E!E5573  |
| RCEP E | 2024    | 2024  | 0             | E!F5573  |
| RCEP E | 2025    | 2025  | 0             | E!G5573  |
| RCEP E | 2026    | 2026  | 0             | E!H5573  |
| RCEP E | 2027    | 2027  | 0             | E!I5573  |
| RCEP F | 2022    | 2022  | 0             | F!D5570  |
| RCEP F | 2023    | 2023  | 0             | F!E5570  |
| RCEP F | 2024    | 2024  | 0             | F!F5570  |
| RCEP F | 2025    | 2025  | 0             | F!G5570  |
| RCEP F | 2026    | 2026  | 0             | F!H5570  |
| RCEP F | 2027    | 2027  | 0             | F!I5570  |
| VIFTA  | 2024    | 2024  | 0             | VI!F5132 |
| VIFTA  | 2025    | 2025  | 0             | VI!G5132 |
| VIFTA  | 2026    | 2026  | 0             | VI!H5132 |
| VIFTA  | 2027    | 2027  | 0             | VI!I5132 |

### Conseils et avertissements

| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                                   | Données liées                               | Référence juridique            | Action recommandée                                                                                       | Statut de vérification                            |
|----------------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-004        | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |                                             | 42/2019/TT-BCT, 33/2025/TT-BCT | Read the referenced instruments.                                                                         | Texte cité dans la source ; validité non vérifiée |
| HS-003         | YELLOW | Classification Review Required – similar lines exist       | Subheading 3905.19 has 2 lines; 3905.19.90 is distinguished from its siblings by: Other.                                                      | 3905.19.10 In the form of liquids or pastes | 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 "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 3905.19.90. 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 3905.19.90 was checked against BT2026 (cell BT2026!N5766), 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   |

## Politique de l'article

| Politique de l'article                                                                                      |
|-------------------------------------------------------------------------------------------------------------|
| DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT) |

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.