Vietnam Tariff Intelligence

HS 3701.10.00 detail

HS code	3701.10.00
Description	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs / - For X-ray
Unit	m2
Generated	02/11/2026 02:11:44
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/37011000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5207
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5207
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5207
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-CN)	0% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0	0%	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!E5085
ATIGA	2022	2022	0	AT!E5046
ATIGA	2023	2023	0	AT!F5046
ATIGA	2024	2024	0	AT!G5046
ATIGA	2025	2025	0	AT!H5046
ATIGA	2026	2026	0	AT!I5046
ATIGA	2027	2027	0	AT!J5046
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5090
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5090
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5090

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5090
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5090
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5090
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5088
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5088
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5088
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5088
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5088
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5088
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5088
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5052
AIFTA	30/12/2022	2022	0	AI!F5048
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5048
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5048
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5048
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5048
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5048
VKFTA	2022	2022	0	VK!E5057
VKFTA	2023	2023	0	VK!F5057
VKFTA	2024	2024	0	VK!G5057
VKFTA	2025	2025	0	VK!H5057
VKFTA	2026	2026	0	VK!I5057
VKFTA	2027	2027	0	VK!J5057
VCFTA	2022	2022	0	VC!D5095
VCFTA	2023	2023	0	VC!E5095
VCFTA	2024	2024	0	VC!F5095

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5095
VCFTA	2026	2026	0	VC!H5095
VCFTA	2027	2027	0	VC!I5095
VN-EAEU	2022	2022	0	EAV!D5092
VN-EAEU	2023	2023	0	EAV!E5092
VN-EAEU	2024	2024	0	EAV!F5092
VN-EAEU	2025	2025	0	EAV!G5092
VN-EAEU	2026	2026	0	EAV!H5092
VN-EAEU	2027	2027	0	EAV!I5092
AHKFTA	2022	2022	0	AKH!D5100
AHKFTA	2023	2023	0	AKH!E5100
AHKFTA	2024	2024	0	AKH!F5100
AHKFTA	2025	2025	0	AKH!G5100
AHKFTA	2026	2026	0	AKH!H5100
AHKFTA	2027	2027	0	AKH!I5100
EVFTA	2022	2022	0	EV-NK!D5071
EVFTA	2023	2023	0	EV-NK!E5071
EVFTA	2024	2024	0	EV-NK!F5071
EVFTA	2025	2025	0	EV-NK!G5071
EVFTA	2026	2026	0	EV-NK!H5071
EVFTA	2027	2027	0	EV-NK!I5071
UKVFTA	2022	2022	0	UKV!D5073
UKVFTA	2023	2023	0	UKV!E5073
UKVFTA	2024	2024	0	UKV!F5073
UKVFTA	2025	2025	0	UKV!G5073
UKVFTA	2026	2026	0	UKV!H5073

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5073
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5071
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5071
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5071
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5071
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5071
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5071
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5071
RCEP A	2022	2022	0	RCEPT-A!D5092
RCEP A	2023	2023	0	RCEPT-A!E5092
RCEP A	2024	2024	0	RCEPT-A!F5092
RCEP A	2025	2025	0	RCEPT-A!G5092
RCEP A	2026	2026	0	RCEPT-A!H5092
RCEP A	2027	2027	0	RCEPT-A!I5092
RCEP B	2022	2022	0	B!D5092
RCEP B	2023	2023	0	B!E5092
RCEP B	2024	2024	0	B!F5092
RCEP B	2025	2025	0	B!G5092
RCEP B	2026	2026	0	B!H5092
RCEP B	2027	2027	0	B!I5092
RCEP C	2022	2022	0	C!D5092
RCEP C	2023	2023	0	C!E5092
RCEP C	2024	2024	0	C!F5092
RCEP C	2025	2025	0	C!G5092
RCEP C	2026	2026	0	C!H5092
RCEP C	2027	2027	0	C!I5092

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5092
RCEP D	2023	2023	0	D!E5092
RCEP D	2024	2024	0	D!F5092
RCEP D	2025	2025	0	D!G5092
RCEP D	2026	2026	0	D!H5092
RCEP D	2027	2027	0	D!I5092
RCEP E	2022	2022	0	E!D5095
RCEP E	2023	2023	0	E!E5095
RCEP E	2024	2024	0	E!F5095
RCEP E	2025	2025	0	E!G5095
RCEP E	2026	2026	0	E!H5095
RCEP E	2027	2027	0	E!I5095
RCEP F	2022	2022	0	F!D5092
RCEP F	2023	2023	0	F!E5092
RCEP F	2024	2024	0	F!F5092
RCEP F	2025	2025	0	F!G5092
RCEP F	2026	2026	0	F!H5092
RCEP F	2027	2027	0	F!I5092
VIFTA	2024	2024	0	VI!F4690
VIFTA	2025	2025	0	VI!G4690
VIFTA	2026	2026	0	VI!H4690
VIFTA	2027	2027	0	VI!I4690

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 "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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3701.10.00. 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 0% for 3701.10.00 was checked against BT2026 (cell BT2026!N5207), 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.