Vietnam Tariff Intelligence

HS 3703.90.00 detail

HS code	3703.90.00
Description	Photographic paper, paperboard and textiles, sensitised, unexposed / - Other
Unit	kg
Generated	04/11/2026 12:10:24
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/37039000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5261
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N5261
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5261
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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
EVFTA	0,7	0.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,7	0.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	3.4	3.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/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!E5141
ATIGA	2022	2022	0	AT!E5102

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5102
ATIGA	2024	2024	0	AT!G5102
ATIGA	2025	2025	0	AT!H5102
ATIGA	2026	2026	0	AT!I5102
ATIGA	2027	2027	0	AT!J5102
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5146
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5146
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5146
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5146
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5146
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5146
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E5144
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F5144
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5144
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5144
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5144
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5144
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5144
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5108
AIFTA	30/12/2022	2022	0	AI!F5104
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5104
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5104
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5104
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5104
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5104
VKFTA	2022	2022	0	VK!E5113

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5113
VKFTA	2024	2024	0	VK!G5113
VKFTA	2025	2025	0	VK!H5113
VKFTA	2026	2026	0	VK!I5113
VKFTA	2027	2027	0	VK!J5113
VCFTA	2022	2022	3	VC!D5151
VCFTA	2023	2023	1	VC!E5151
VCFTA	2024	2024	0	VC!F5151
VCFTA	2025	2025	0	VC!G5151
VCFTA	2026	2026	0	VC!H5151
VCFTA	2027	2027	0	VC!I5151
VN-EAEU	2022	2022	0	EAV!D5148
VN-EAEU	2023	2023	0	EAV!E5148
VN-EAEU	2024	2024	0	EAV!F5148
VN-EAEU	2025	2025	0	EAV!G5148
VN-EAEU	2026	2026	0	EAV!H5148
VN-EAEU	2027	2027	0	EAV!I5148
AHKFTA	2022	2022	6	AKH!D5156
AHKFTA	2023	2023	6	AKH!E5156
AHKFTA	2024	2024	6	AKH!F5156
AHKFTA	2025	2025	6	AKH!G5156
AHKFTA	2026	2026	6	AKH!H5156
AHKFTA	2027	2027	6	AKH!I5156
EVFTA	2022	2022	3,7	EV-NK!D5127
EVFTA	2023	2023	3	EV-NK!E5127
EVFTA	2024	2024	2,2	EV-NK!F5127

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	1,5	EV-NK!G5127
EVFTA	2026	2026	0,7	EV-NK!H5127
EVFTA	2027	2027	0	EV-NK!I5127
UKVFTA	2022	2022	3,7	UKV!D5129
UKVFTA	2023	2023	3	UKV!E5129
UKVFTA	2024	2024	2,2	UKV!F5129
UKVFTA	2025	2025	1,5	UKV!G5129
UKVFTA	2026	2026	0,7	UKV!H5129
UKVFTA	2027	2027	0	UKV!I5129
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5127
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5127
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5127
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5127
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5127
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5127
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5127
RCEP A	2022	2022	0	RCEPT-A!D5148
RCEP A	2023	2023	0	RCEPT-A!E5148
RCEP A	2024	2024	0	RCEPT-A!F5148
RCEP A	2025	2025	0	RCEPT-A!G5148
RCEP A	2026	2026	0	RCEPT-A!H5148
RCEP A	2027	2027	0	RCEPT-A!I5148
RCEP B	2022	2022	0	B!D5148
RCEP B	2023	2023	0	B!E5148
RCEP B	2024	2024	0	B!F5148
RCEP B	2025	2025	0	B!G5148

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5148
RCEP B	2027	2027	0	B!I5148
RCEP C	2022	2022	0	C!D5148
RCEP C	2023	2023	0	C!E5148
RCEP C	2024	2024	0	C!F5148
RCEP C	2025	2025	0	C!G5148
RCEP C	2026	2026	0	C!H5148
RCEP C	2027	2027	0	C!I5148
RCEP D	2022	2022	0	D!D5148
RCEP D	2023	2023	0	D!E5148
RCEP D	2024	2024	0	D!F5148
RCEP D	2025	2025	0	D!G5148
RCEP D	2026	2026	0	D!H5148
RCEP D	2027	2027	0	D!I5148
RCEP E	2022	2022	0	E!D5151
RCEP E	2023	2023	0	E!E5151
RCEP E	2024	2024	0	E!F5151
RCEP E	2025	2025	0	E!G5151
RCEP E	2026	2026	0	E!H5151
RCEP E	2027	2027	0	E!I5151
RCEP F	2022	2022	0	F!D5148
RCEP F	2023	2023	0	F!E5148
RCEP F	2024	2024	0	F!F5148
RCEP F	2025	2025	0	F!G5148
RCEP F	2026	2026	0	F!H5148
RCEP F	2027	2027	0	F!I5148

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	5.1	VI!F4744
VIFTA	2025	2025	4.3	VI!G4744
VIFTA	2026	2026	3.4	VI!H4744
VIFTA	2027	2027	2.6	VI!I4744

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
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 3703.90.00. 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 6% for 3703.90.00 was checked against BT2026 (cell BT2026!N5261), 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.