

## HS 3704.00.90 detail

|                            |                                                                                                            |
|----------------------------|------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 3704.00.90                                                                                                 |
| <b>Description</b>         | Photographic plates, film, paper, paperboard and textiles, exposed but not developed / - Other             |
| <b>Unit</b>                | kg                                                                                                         |
| <b>Generated</b>           | 30/10/2026 20:18:38                                                                                        |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                 |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified. |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/37040090/">https://vietnamtariff.com/hs-code/37040090/</a>      |

### 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!K5264 |
| Preferential (MFN)   | 6            | 6%                         | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5264 |
| VAT                  | 5/8/10       | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5264 |
| 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 |
| 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 |
| 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          | 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!E5145 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5106 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2023                                   | 2023 | 0            | AT!F5106   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G5106   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H5106   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I5106   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J5106   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E5150   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5150   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5150   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5150   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5150   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5150   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2.5          | VJ!E5148   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1            | VJ!F5148   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5148   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5148   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5148   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5148   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F5148   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5112 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F5108   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G5108   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H5108   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I5108   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J5108   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K5108   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E5117   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2023   | 2023 | 0            | VK!F5117    |
| VKFTA   | 2024   | 2024 | 0            | VK!G5117    |
| VKFTA   | 2025   | 2025 | 0            | VK!H5117    |
| VKFTA   | 2026   | 2026 | 0            | VK!I5117    |
| VKFTA   | 2027   | 2027 | 0            | VK!J5117    |
| VCFTA   | 2022   | 2022 | 3            | VC!D5155    |
| VCFTA   | 2023   | 2023 | 1            | VC!E5155    |
| VCFTA   | 2024   | 2024 | 0            | VC!F5155    |
| VCFTA   | 2025   | 2025 | 0            | VC!G5155    |
| VCFTA   | 2026   | 2026 | 0            | VC!H5155    |
| VCFTA   | 2027   | 2027 | 0            | VC!I5155    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D5152   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E5152   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F5152   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G5152   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H5152   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I5152   |
| AHKFTA  | 2022   | 2022 | 6            | AKH!D5160   |
| AHKFTA  | 2023   | 2023 | 6            | AKH!E5160   |
| AHKFTA  | 2024   | 2024 | 6            | AKH!F5160   |
| AHKFTA  | 2025   | 2025 | 6            | AKH!G5160   |
| AHKFTA  | 2026   | 2026 | 6            | AKH!H5160   |
| AHKFTA  | 2027   | 2027 | 6            | AKH!I5160   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D5131 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E5131 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F5131 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G5131   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H5131   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I5131   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D5133     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E5133     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F5133     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G5133     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H5133     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I5133     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5131   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5131   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5131   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5131   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5131   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5131   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5131   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D5152 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E5152 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F5152 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G5152 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H5152 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I5152 |
| RCEP B | 2022   | 2022           | 0            | B!D5152       |
| RCEP B | 2023   | 2023           | 0            | B!E5152       |
| RCEP B | 2024   | 2024           | 0            | B!F5152       |
| RCEP B | 2025   | 2025           | 0            | B!G5152       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2026   | 2026 | 0            | B!H5152 |
| RCEP B | 2027   | 2027 | 0            | B!I5152 |
| RCEP C | 2022   | 2022 | 0            | C!D5152 |
| RCEP C | 2023   | 2023 | 0            | C!E5152 |
| RCEP C | 2024   | 2024 | 0            | C!F5152 |
| RCEP C | 2025   | 2025 | 0            | C!G5152 |
| RCEP C | 2026   | 2026 | 0            | C!H5152 |
| RCEP C | 2027   | 2027 | 0            | C!I5152 |
| RCEP D | 2022   | 2022 | 0            | D!D5152 |
| RCEP D | 2023   | 2023 | 0            | D!E5152 |
| RCEP D | 2024   | 2024 | 0            | D!F5152 |
| RCEP D | 2025   | 2025 | 0            | D!G5152 |
| RCEP D | 2026   | 2026 | 0            | D!H5152 |
| RCEP D | 2027   | 2027 | 0            | D!I5152 |
| RCEP E | 2022   | 2022 | 0            | E!D5155 |
| RCEP E | 2023   | 2023 | 0            | E!E5155 |
| RCEP E | 2024   | 2024 | 0            | E!F5155 |
| RCEP E | 2025   | 2025 | 0            | E!G5155 |
| RCEP E | 2026   | 2026 | 0            | E!H5155 |
| RCEP E | 2027   | 2027 | 0            | E!I5155 |
| RCEP F | 2022   | 2022 | 0            | F!D5152 |
| RCEP F | 2023   | 2023 | 0            | F!E5152 |
| RCEP F | 2024   | 2024 | 0            | F!F5152 |
| RCEP F | 2025   | 2025 | 0            | F!G5152 |
| RCEP F | 2026   | 2026 | 0            | F!H5152 |
| RCEP F | 2027   | 2027 | 0            | F!I5152 |

| FTA   | Period | Year | Source value | Source   |
|-------|--------|------|--------------|----------|
| VIFTA | 2024   | 2024 | 5.1          | VI!F4747 |
| VIFTA | 2025   | 2025 | 4.3          | VI!G4747 |
| VIFTA | 2026   | 2026 | 3.4          | VI!H4747 |
| VIFTA | 2027   | 2027 | 2.6          | VI!!4747 |

### 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          |
| HS-003    | YELLOW | Classification Review Required – similar lines exist       | Subheading 3704.00 has 2 lines; 3704.00.90 is distinguished from its siblings by: Other.                                                | 3704.00.10 X-ray plates or film | 31/2022/TT-BTC  | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | 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 "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 3704.00.90. 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 3704.00.90 was checked against BT2026 (cell BT2026!N5264), 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.