Vietnam Tariff Intelligence

HS 3806.30.10 detail

HS code	3806.30.10
Description	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums / - Ester gums: / - - In blocks
Unit	kg
Generated	02/11/2026 12:18:47
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/38063010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5354
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5354
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5354
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	3.5	3.5%	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!E5204
ATIGA	2022	2022	0	AT!E5165

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5165
ATIGA	2024	2024	0	AT!G5165
ATIGA	2025	2025	0	AT!H5165
ATIGA	2026	2026	0	AT!I5165
ATIGA	2027	2027	0	AT!J5165
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5209
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5209
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5209
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5209
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5209
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5209
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5207
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5207
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5207
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5207
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5207
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5207
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5207
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5171
AIFTA	30/12/2022	2022	0	AI!F5167
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5167
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5167
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5167
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5167
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5167
VKFTA	2022	2022	0	VK!E5176

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5176
VKFTA	2024	2024	0	VK!G5176
VKFTA	2025	2025	0	VK!H5176
VKFTA	2026	2026	0	VK!I5176
VKFTA	2027	2027	0	VK!J5176
VCFTA	2022	2022	5	VC!D5214
VCFTA	2023	2023	5	VC!E5214
VCFTA	2024	2024	0	VC!F5214
VCFTA	2025	2025	0	VC!G5214
VCFTA	2026	2026	0	VC!H5214
VCFTA	2027	2027	0	VC!I5214
VN-EAEU	2022	2022	0	EAV!D5211
VN-EAEU	2023	2023	0	EAV!E5211
VN-EAEU	2024	2024	0	EAV!F5211
VN-EAEU	2025	2025	0	EAV!G5211
VN-EAEU	2026	2026	0	EAV!H5211
VN-EAEU	2027	2027	0	EAV!I5211
AHKFTA	2022	2022	0	AKH!D5219
AHKFTA	2023	2023	0	AKH!E5219
AHKFTA	2024	2024	0	AKH!F5219
AHKFTA	2025	2025	0	AKH!G5219
AHKFTA	2026	2026	0	AKH!H5219
AHKFTA	2027	2027	0	AKH!I5219
EVFTA	2022	2022	0	EV-NK!D5190
EVFTA	2023	2023	0	EV-NK!E5190
EVFTA	2024	2024	0	EV-NK!F5190

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5190
EVFTA	2026	2026	0	EV-NK!H5190
EVFTA	2027	2027	0	EV-NK!I5190
UKVFTA	2022	2022	0	UKV!D5192
UKVFTA	2023	2023	0	UKV!E5192
UKVFTA	2024	2024	0	UKV!F5192
UKVFTA	2025	2025	0	UKV!G5192
UKVFTA	2026	2026	0	UKV!H5192
UKVFTA	2027	2027	0	UKV!I5192
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5190
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5190
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5190
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5190
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5190
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5190
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5190
RCEP A	2022	2022	0	RCEPT-A!D5211
RCEP A	2023	2023	0	RCEPT-A!E5211
RCEP A	2024	2024	0	RCEPT-A!F5211
RCEP A	2025	2025	0	RCEPT-A!G5211
RCEP A	2026	2026	0	RCEPT-A!H5211
RCEP A	2027	2027	0	RCEPT-A!I5211
RCEP B	2022	2022	0	B!D5211
RCEP B	2023	2023	0	B!E5211
RCEP B	2024	2024	0	B!F5211
RCEP B	2025	2025	0	B!G5211

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5211
RCEP B	2027	2027	0	B!I5211
RCEP C	2022	2022	0	C!D5211
RCEP C	2023	2023	0	C!E5211
RCEP C	2024	2024	0	C!F5211
RCEP C	2025	2025	0	C!G5211
RCEP C	2026	2026	0	C!H5211
RCEP C	2027	2027	0	C!I5211
RCEP D	2022	2022	0	D!D5211
RCEP D	2023	2023	0	D!E5211
RCEP D	2024	2024	0	D!F5211
RCEP D	2025	2025	0	D!G5211
RCEP D	2026	2026	0	D!H5211
RCEP D	2027	2027	0	D!I5211
RCEP E	2022	2022	0	E!D5214
RCEP E	2023	2023	0	E!E5214
RCEP E	2024	2024	0	E!F5214
RCEP E	2025	2025	0	E!G5214
RCEP E	2026	2026	0	E!H5214
RCEP E	2027	2027	0	E!I5214
RCEP F	2022	2022	0	F!D5211
RCEP F	2023	2023	0	F!E5211
RCEP F	2024	2024	0	F!F5211
RCEP F	2025	2025	0	F!G5211
RCEP F	2026	2026	0	F!H5211
RCEP F	2027	2027	0	F!I5211

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F4798
VIFTA	2025	2025	4	VI!G4798
VIFTA	2026	2026	3.5	VI!H4798
VIFTA	2027	2027	3	VI!I4798

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3806.30 has 2 lines; 3806.30.10 is distinguished from its siblings by: In blocks.	3806.30.90 Other	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 "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 3806.30.10. 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 5% for 3806.30.10 was checked against BT2026 (cell BT2026!N5354), 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

Item policy

Item policy
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.