Vietnam Tariff Intelligence

HS 3902.20.00 detail

HS code	3902.20.00
Description	Polymers of propylene or of other olefins, in primary forms / - Polyisobutylene
Unit	kg
Generated	05/11/2026 08:36:05
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/39022000/

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!K5686
Preferential (MFN)	0	0%	199/2025/NĐ-CP	2025-07-08	BT2026!N5686
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5686
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 (-PH)	0% (except PH)	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!E5480
ATIGA	2022	2022	0	AT!E5441
ATIGA	2023	2023	0	AT!F5441
ATIGA	2024	2024	0	AT!G5441
ATIGA	2025	2025	0	AT!H5441
ATIGA	2026	2026	0	AT!I5441
ATIGA	2027	2027	0	AT!J5441
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5485
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5485
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5485

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5485
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5485
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5485
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5483
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5483
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5483
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5483
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5483
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5483
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5485
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5447
AIFTA	30/12/2022	2022	0	AI!F5443
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5443
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5443
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5443
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5443
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5443
VKFTA	2022	2022	0	VK!E5452
VKFTA	2023	2023	0	VK!F5452
VKFTA	2024	2024	0	VK!G5452
VKFTA	2025	2025	0	VK!H5452
VKFTA	2026	2026	0	VK!I5452
VKFTA	2027	2027	0	VK!J5452
VCFTA	2022	2022	0	VC!D5493
VCFTA	2023	2023	0	VC!E5493
VCFTA	2024	2024	0	VC!F5493

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5493
VCFTA	2026	2026	0	VC!H5493
VCFTA	2027	2027	0	VC!I5493
VN-EAEU	2022	2022	0	EAV!D5494
VN-EAEU	2023	2023	0	EAV!E5494
VN-EAEU	2024	2024	0	EAV!F5494
VN-EAEU	2025	2025	0	EAV!G5494
VN-EAEU	2026	2026	0	EAV!H5494
VN-EAEU	2027	2027	0	EAV!I5494
AHKFTA	2022	2022	0	AKH!D5497
AHKFTA	2023	2023	0	AKH!E5497
AHKFTA	2024	2024	0	AKH!F5497
AHKFTA	2025	2025	0	AKH!G5497
AHKFTA	2026	2026	0	AKH!H5497
AHKFTA	2027	2027	0	AKH!I5497
EVFTA	2022	2022	0	EV-NK!D5466
EVFTA	2023	2023	0	EV-NK!E5466
EVFTA	2024	2024	0	EV-NK!F5466
EVFTA	2025	2025	0	EV-NK!G5466
EVFTA	2026	2026	0	EV-NK!H5466
EVFTA	2027	2027	0	EV-NK!I5466
UKVFTA	2022	2022	0	UKV!D5468
UKVFTA	2023	2023	0	UKV!E5468
UKVFTA	2024	2024	0	UKV!F5468
UKVFTA	2025	2025	0	UKV!G5468
UKVFTA	2026	2026	0	UKV!H5468

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5468
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5466
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5466
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5466
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5466
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5466
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5466
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5466
RCEP A	2022	2022	0	RCEPT-A!D5487
RCEP A	2023	2023	0	RCEPT-A!E5487
RCEP A	2024	2024	0	RCEPT-A!F5487
RCEP A	2025	2025	0	RCEPT-A!G5487
RCEP A	2026	2026	0	RCEPT-A!H5487
RCEP A	2027	2027	0	RCEPT-A!I5487
RCEP B	2022	2022	0	B!D5487
RCEP B	2023	2023	0	B!E5487
RCEP B	2024	2024	0	B!F5487
RCEP B	2025	2025	0	B!G5487
RCEP B	2026	2026	0	B!H5487
RCEP B	2027	2027	0	B!I5487
RCEP C	2022	2022	0	C!D5487
RCEP C	2023	2023	0	C!E5487
RCEP C	2024	2024	0	C!F5487
RCEP C	2025	2025	0	C!G5487
RCEP C	2026	2026	0	C!H5487
RCEP C	2027	2027	0	C!I5487

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5487
RCEP D	2023	2023	0	D!E5487
RCEP D	2024	2024	0	D!F5487
RCEP D	2025	2025	0	D!G5487
RCEP D	2026	2026	0	D!H5487
RCEP D	2027	2027	0	D!I5487
RCEP E	2022	2022	0	E!D5490
RCEP E	2023	2023	0	E!E5490
RCEP E	2024	2024	0	E!F5490
RCEP E	2025	2025	0	E!G5490
RCEP E	2026	2026	0	E!H5490
RCEP E	2027	2027	0	E!I5490
RCEP F	2022	2022	0	F!D5487
RCEP F	2023	2023	0	F!E5487
RCEP F	2024	2024	0	F!F5487
RCEP F	2025	2025	0	F!G5487
RCEP F	2026	2026	0	F!H5487
RCEP F	2027	2027	0	F!I5487
VIFTA	2024	2024	0	VI!F5052
VIFTA	2025	2025	0	VI!G5052
VIFTA	2026	2026	0	VI!H5052
VIFTA	2027	2027	0	VI!I5052

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): 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.	Instrument cited in source; validity not verified
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 3902.20.00. 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 3902.20.00 was checked against BT2026 (cell BT2026!N5686), basis 199/2025/NĐ-CP.		199/2025/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
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)

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.