Vietnam Tariff Intelligence

HS 3902.90.90 detail

HS code	3902.90.90
Description	Polymers of propylene or of other olefins, in primary forms / - Other: / - - Other
Unit	kg
Generated	04/11/2026 01:06:49
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/39029090/

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!K5692
Preferential (MFN)	2	2%	199/2025/NĐ-CP	2025-07-08	BT2026!N5692
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5692
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 (-ID, PH)	0% (except ID, 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(-MY)	0% (except MY)	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!E5486
ATIGA	2022	2022	0	AT!E5447
ATIGA	2023	2023	0	AT!F5447
ATIGA	2024	2024	0	AT!G5447
ATIGA	2025	2025	0	AT!H5447
ATIGA	2026	2026	0	AT!I5447
ATIGA	2027	2027	0	AT!J5447
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5491
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5491
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5491

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5491
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5491
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5491
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5489
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5489
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5489
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5489
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5489
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5489
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5491
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5453
AIFTA	30/12/2022	2022	0	AI!F5449
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5449
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5449
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5449
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5449
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5449
VKFTA	2022	2022	0	VK!E5458
VKFTA	2023	2023	0	VK!F5458
VKFTA	2024	2024	0	VK!G5458
VKFTA	2025	2025	0	VK!H5458
VKFTA	2026	2026	0	VK!I5458
VKFTA	2027	2027	0	VK!J5458
VCFTA	2022	2022	0	VC!D5499
VCFTA	2023	2023	0	VC!E5499
VCFTA	2024	2024	0	VC!F5499

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5499
VCFTA	2026	2026	0	VC!H5499
VCFTA	2027	2027	0	VC!I5499
VN-EAEU	2022	2022	0	EAV!D5500
VN-EAEU	2023	2023	0	EAV!E5500
VN-EAEU	2024	2024	0	EAV!F5500
VN-EAEU	2025	2025	0	EAV!G5500
VN-EAEU	2026	2026	0	EAV!H5500
VN-EAEU	2027	2027	0	EAV!I5500
AHKFTA	2022	2022	0	AKH!D5503
AHKFTA	2023	2023	0	AKH!E5503
AHKFTA	2024	2024	0	AKH!F5503
AHKFTA	2025	2025	0	AKH!G5503
AHKFTA	2026	2026	0	AKH!H5503
AHKFTA	2027	2027	0	AKH!I5503
EVFTA	2022	2022	0	EV-NK!D5472
EVFTA	2023	2023	0	EV-NK!E5472
EVFTA	2024	2024	0	EV-NK!F5472
EVFTA	2025	2025	0	EV-NK!G5472
EVFTA	2026	2026	0	EV-NK!H5472
EVFTA	2027	2027	0	EV-NK!I5472
UKVFTA	2022	2022	0	UKV!D5474
UKVFTA	2023	2023	0	UKV!E5474
UKVFTA	2024	2024	0	UKV!F5474
UKVFTA	2025	2025	0	UKV!G5474
UKVFTA	2026	2026	0	UKV!H5474

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5474
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5472
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5472
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5472
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5472
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5472
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5472
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5472
RCEP A	2022	2022	0	RCEPT-A!D5493
RCEP A	2023	2023	0	RCEPT-A!E5493
RCEP A	2024	2024	0	RCEPT-A!F5493
RCEP A	2025	2025	0	RCEPT-A!G5493
RCEP A	2026	2026	0	RCEPT-A!H5493
RCEP A	2027	2027	0	RCEPT-A!I5493
RCEP B	2022	2022	0	B!D5493
RCEP B	2023	2023	0	B!E5493
RCEP B	2024	2024	0	B!F5493
RCEP B	2025	2025	0	B!G5493
RCEP B	2026	2026	0	B!H5493
RCEP B	2027	2027	0	B!I5493
RCEP C	2022	2022	0	C!D5493
RCEP C	2023	2023	0	C!E5493
RCEP C	2024	2024	0	C!F5493
RCEP C	2025	2025	0	C!G5493
RCEP C	2026	2026	0	C!H5493
RCEP C	2027	2027	0	C!I5493

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5493
RCEP D	2023	2023	0	D!E5493
RCEP D	2024	2024	0	D!F5493
RCEP D	2025	2025	0	D!G5493
RCEP D	2026	2026	0	D!H5493
RCEP D	2027	2027	0	D!I5493
RCEP E	2022	2022	0	E!D5496
RCEP E	2023	2023	0	E!E5496
RCEP E	2024	2024	0	E!F5496
RCEP E	2025	2025	0	E!G5496
RCEP E	2026	2026	0	E!H5496
RCEP E	2027	2027	0	E!I5496
RCEP F	2022	2022	0	F!D5493
RCEP F	2023	2023	0	F!E5493
RCEP F	2024	2024	0	F!F5493
RCEP F	2025	2025	0	F!G5493
RCEP F	2026	2026	0	F!H5493
RCEP F	2027	2027	0	F!I5493
VIFTA	2024	2024	0	VI!F5058
VIFTA	2025	2025	0	VI!G5058
VIFTA	2026	2026	0	VI!H5058
VIFTA	2027	2027	0	VI!I5058

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3902.90 has 2 lines; 3902.90.90 is distinguished from its siblings by: Other.	3902.90.10 Chlorinated polypropylene of a kind suitable for use in printing ink formulation	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 3902.90.90. 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 2% for 3902.90.90 was checked against BT2026 (cell BT2026!N5692), 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.