Vietnam Tariff Intelligence

HS 3903.90.91 detail

HS code	3903.90.91
Description	Polymers of styrene, in primary forms / - Other: / - - Other: / - - - Impact resistant polymers of styrene, having notched izod impact at 23oC less than 80 J/m
Unit	kg
Generated	08/11/2026 11:39:29
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/39039091/

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!K5714
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5714
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5714
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID)	0% (except ID)	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
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
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5509
ATIGA	2022	2022	0	AT!E5470
ATIGA	2023	2023	0	AT!F5470
ATIGA	2024	2024	0	AT!G5470
ATIGA	2025	2025	0	AT!H5470
ATIGA	2026	2026	0	AT!I5470
ATIGA	2027	2027	0	AT!J5470
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5514
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5514
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5514

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5514
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5514
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5514
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5512
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5512
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5512
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5512
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5512
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5512
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5514
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5476
AIFTA	30/12/2022	2022	*	AI!F5472
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5472
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5472
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5472
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5472
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5472
VKFTA	2022	2022	0	VK!E5481
VKFTA	2023	2023	0	VK!F5481
VKFTA	2024	2024	0	VK!G5481
VKFTA	2025	2025	0	VK!H5481
VKFTA	2026	2026	0	VK!I5481
VKFTA	2027	2027	0	VK!J5481
VCFTA	2022	2022	0	VC!D5522
VCFTA	2023	2023	0	VC!E5522
VCFTA	2024	2024	0	VC!F5522

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5522
VCFTA	2026	2026	0	VC!H5522
VCFTA	2027	2027	0	VC!I5522
VN-EAEU	2022	2022	0	EAV!D5523
VN-EAEU	2023	2023	0	EAV!E5523
VN-EAEU	2024	2024	0	EAV!F5523
VN-EAEU	2025	2025	0	EAV!G5523
VN-EAEU	2026	2026	0	EAV!H5523
VN-EAEU	2027	2027	0	EAV!I5523
AHKFTA	2022	2022	0	AKH!D5526
AHKFTA	2023	2023	0	AKH!E5526
AHKFTA	2024	2024	0	AKH!F5526
AHKFTA	2025	2025	0	AKH!G5526
AHKFTA	2026	2026	0	AKH!H5526
AHKFTA	2027	2027	0	AKH!I5526
EVFTA	2022	2022	0	EV-NK!D5495
EVFTA	2023	2023	0	EV-NK!E5495
EVFTA	2024	2024	0	EV-NK!F5495
EVFTA	2025	2025	0	EV-NK!G5495
EVFTA	2026	2026	0	EV-NK!H5495
EVFTA	2027	2027	0	EV-NK!I5495
UKVFTA	2022	2022	0	UKV!D5497
UKVFTA	2023	2023	0	UKV!E5497
UKVFTA	2024	2024	0	UKV!F5497
UKVFTA	2025	2025	0	UKV!G5497
UKVFTA	2026	2026	0	UKV!H5497

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5497
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5495
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5495
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5495
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5495
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5495
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5495
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5495
RCEP A	2022	2022	4,5	RCEPT-A!D5516
RCEP A	2023	2023	4	RCEPT-A!E5516
RCEP A	2024	2024	3,5	RCEPT-A!F5516
RCEP A	2025	2025	3	RCEPT-A!G5516
RCEP A	2026	2026	2,5	RCEPT-A!H5516
RCEP A	2027	2027	2	RCEPT-A!I5516
RCEP B	2022	2022	4,5	B!D5516
RCEP B	2023	2023	4	B!E5516
RCEP B	2024	2024	3,5	B!F5516
RCEP B	2025	2025	3	B!G5516
RCEP B	2026	2026	2,5	B!H5516
RCEP B	2027	2027	2	B!I5516
RCEP C	2022	2022	4,5	C!D5516
RCEP C	2023	2023	4	C!E5516
RCEP C	2024	2024	3,5	C!F5516
RCEP C	2025	2025	3	C!G5516
RCEP C	2026	2026	2,5	C!H5516
RCEP C	2027	2027	2	C!I5516

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,5	D!D5516
RCEP D	2023	2023	4,1	D!E5516
RCEP D	2024	2024	3,6	D!F5516
RCEP D	2025	2025	3,2	D!G5516
RCEP D	2026	2026	2,7	D!H5516
RCEP D	2027	2027	2,3	D!I5516
RCEP E	2022	2022	4,5	E!D5519
RCEP E	2023	2023	4	E!E5519
RCEP E	2024	2024	3,5	E!F5519
RCEP E	2025	2025	3	E!G5519
RCEP E	2026	2026	2,5	E!H5519
RCEP E	2027	2027	2	E!I5519
RCEP F	2022	2022	4,5	F!D5516
RCEP F	2023	2023	4	F!E5516
RCEP F	2024	2024	3,5	F!F5516
RCEP F	2025	2025	3	F!G5516
RCEP F	2026	2026	2,5	F!H5516
RCEP F	2027	2027	2	F!I5516
VIFTA	2024	2024	4,3	VI!F5080
VIFTA	2025	2025	3.6	VI!G5080
VIFTA	2026	2026	2.9	VI!H5080
VIFTA	2027	2027	2.1	VI!I5080

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3903.90 has 3 lines; 3903.90.91 is distinguished from its siblings by: Impact resistant polymers of styrene, having notched izod impact at 23oC less than 80 J/m.	3903.90.30 In dispersion; 3903.90.99 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 3903.90.91. 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 3903.90.91 was checked against BT2026 (cell BT2026!N5714), 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
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)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.