Vietnam Tariff Intelligence

HS 3904.22.10 detail

HS code	3904.22.10
Description	Polymers of vinyl chloride or of other halogenated olefins, in primary forms / - Other poly(vinyl chloride): / - - Plasticised: / - - - In dispersion
Unit	kg
Generated	02/11/2026 00:33:36
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/39042210/

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!K5729
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5729
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5729
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E5525
ATIGA	2022	2022	0	AT!E5486
ATIGA	2023	2023	0	AT!F5486
ATIGA	2024	2024	0	AT!G5486
ATIGA	2025	2025	0	AT!H5486
ATIGA	2026	2026	0	AT!I5486
ATIGA	2027	2027	0	AT!J5486
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5530
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5530
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5530

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5530
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5530
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5530
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5528
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5528
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5528
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5528
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5528
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5528
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5530
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5492
AIFTA	30/12/2022	2022	*	AI!F5488
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5488
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5488
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5488
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5488
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5488
VKFTA	2022	2022	0	VK!E5497
VKFTA	2023	2023	0	VK!F5497
VKFTA	2024	2024	0	VK!G5497
VKFTA	2025	2025	0	VK!H5497
VKFTA	2026	2026	0	VK!I5497
VKFTA	2027	2027	0	VK!J5497
VCFTA	2022	2022	0	VC!D5538
VCFTA	2023	2023	0	VC!E5538
VCFTA	2024	2024	0	VC!F5538

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5538
VCFTA	2026	2026	0	VC!H5538
VCFTA	2027	2027	0	VC!I5538
VN-EAEU	2022	2022	0	EAV!D5539
VN-EAEU	2023	2023	0	EAV!E5539
VN-EAEU	2024	2024	0	EAV!F5539
VN-EAEU	2025	2025	0	EAV!G5539
VN-EAEU	2026	2026	0	EAV!H5539
VN-EAEU	2027	2027	0	EAV!I5539
AHKFTA	2022	2022	0	AKH!D5542
AHKFTA	2023	2023	0	AKH!E5542
AHKFTA	2024	2024	0	AKH!F5542
AHKFTA	2025	2025	0	AKH!G5542
AHKFTA	2026	2026	0	AKH!H5542
AHKFTA	2027	2027	0	AKH!I5542
EVFTA	2022	2022	0	EV-NK!D5511
EVFTA	2023	2023	0	EV-NK!E5511
EVFTA	2024	2024	0	EV-NK!F5511
EVFTA	2025	2025	0	EV-NK!G5511
EVFTA	2026	2026	0	EV-NK!H5511
EVFTA	2027	2027	0	EV-NK!I5511
UKVFTA	2022	2022	0	UKV!D5513
UKVFTA	2023	2023	0	UKV!E5513
UKVFTA	2024	2024	0	UKV!F5513
UKVFTA	2025	2025	0	UKV!G5513
UKVFTA	2026	2026	0	UKV!H5513

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5513
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5511
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5511
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5511
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5511
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5511
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5511
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5511
RCEP A	2022	2022	0	RCEPT-A!D5532
RCEP A	2023	2023	0	RCEPT-A!E5532
RCEP A	2024	2024	0	RCEPT-A!F5532
RCEP A	2025	2025	0	RCEPT-A!G5532
RCEP A	2026	2026	0	RCEPT-A!H5532
RCEP A	2027	2027	0	RCEPT-A!I5532
RCEP B	2022	2022	0	B!D5532
RCEP B	2023	2023	0	B!E5532
RCEP B	2024	2024	0	B!F5532
RCEP B	2025	2025	0	B!G5532
RCEP B	2026	2026	0	B!H5532
RCEP B	2027	2027	0	B!I5532
RCEP C	2022	2022	0	C!D5532
RCEP C	2023	2023	0	C!E5532
RCEP C	2024	2024	0	C!F5532
RCEP C	2025	2025	0	C!G5532
RCEP C	2026	2026	0	C!H5532
RCEP C	2027	2027	0	C!I5532

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5532
RCEP D	2023	2023	0	D!E5532
RCEP D	2024	2024	0	D!F5532
RCEP D	2025	2025	0	D!G5532
RCEP D	2026	2026	0	D!H5532
RCEP D	2027	2027	0	D!I5532
RCEP E	2022	2022	0	E!D5535
RCEP E	2023	2023	0	E!E5535
RCEP E	2024	2024	0	E!F5535
RCEP E	2025	2025	0	E!G5535
RCEP E	2026	2026	0	E!H5535
RCEP E	2027	2027	0	E!I5535
RCEP F	2022	2022	0	F!D5532
RCEP F	2023	2023	0	F!E5532
RCEP F	2024	2024	0	F!F5532
RCEP F	2025	2025	0	F!G5532
RCEP F	2026	2026	0	F!H5532
RCEP F	2027	2027	0	F!I5532
VIFTA	2024	2024	0	VI!F5095
VIFTA	2025	2025	0	VI!G5095
VIFTA	2026	2026	0	VI!H5095
VIFTA	2027	2027	0	VI!I5095

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 3904.22 has 4 lines; 3904.22.10 is distinguished from its siblings by: In dispersion.	3904.22.20 in the form of granules; 3904.22.30 In the form of powder; 3904.22.90 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 3904.22.10. 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 0% for 3904.22.10 was checked against BT2026 (cell BT2026!N5729), 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)

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.