

## HS 3904.22.90 detail

|                     |                                                                                                                                               |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 3904.22.90                                                                                                                                    |
| Description         | Polymers of vinyl chloride or of other halogenated olefins, in primary forms / - Other poly(vinyl chloride): / - - Plasticised: / - - - Other |
| Unit                | kg                                                                                                                                            |
| Generated           | 31/10/2026 03:41:36                                                                                                                           |
| 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                | <a href="https://vietnamtariff.com/hs-code/39042290/">https://vietnamtariff.com/hs-code/39042290/</a>                                         |

### 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!K5732 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5732 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5732 |
| 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<br>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!E5528 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5489 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F5489 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G5489 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H5489 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I5489 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J5489 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E5533 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5533 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5533 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5533   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5533   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5533   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5531   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5531   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5531   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5531   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5531   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5531   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F5533   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5495 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F5491   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G5491   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H5491   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I5491   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J5491   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K5491   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E5500   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F5500   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G5500   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H5500   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I5500   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J5500   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D5541   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E5541   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F5541   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G5541    |
| VCFTA   | 2026   | 2026 | 0            | VC!H5541    |
| VCFTA   | 2027   | 2027 | 0            | VC!I5541    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D5542   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E5542   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F5542   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G5542   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H5542   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I5542   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D5545   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E5545   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F5545   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G5545   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H5545   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I5545   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D5514 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E5514 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F5514 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G5514 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H5514 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I5514 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D5516   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E5516   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F5516   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G5516   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H5516   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I5516     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5514   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5514   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5514   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5514   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5514   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5514   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5514   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D5535 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E5535 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F5535 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G5535 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H5535 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I5535 |
| RCEP B | 2022   | 2022           | 0            | B!D5535       |
| RCEP B | 2023   | 2023           | 0            | B!E5535       |
| RCEP B | 2024   | 2024           | 0            | B!F5535       |
| RCEP B | 2025   | 2025           | 0            | B!G5535       |
| RCEP B | 2026   | 2026           | 0            | B!H5535       |
| RCEP B | 2027   | 2027           | 0            | B!I5535       |
| RCEP C | 2022   | 2022           | 0            | C!D5535       |
| RCEP C | 2023   | 2023           | 0            | C!E5535       |
| RCEP C | 2024   | 2024           | 0            | C!F5535       |
| RCEP C | 2025   | 2025           | 0            | C!G5535       |
| RCEP C | 2026   | 2026           | 0            | C!H5535       |
| RCEP C | 2027   | 2027           | 0            | C!I5535       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 0            | D!D5535  |
| RCEP D | 2023   | 2023 | 0            | D!E5535  |
| RCEP D | 2024   | 2024 | 0            | D!F5535  |
| RCEP D | 2025   | 2025 | 0            | D!G5535  |
| RCEP D | 2026   | 2026 | 0            | D!H5535  |
| RCEP D | 2027   | 2027 | 0            | D!I5535  |
| RCEP E | 2022   | 2022 | 0            | E!D5538  |
| RCEP E | 2023   | 2023 | 0            | E!E5538  |
| RCEP E | 2024   | 2024 | 0            | E!F5538  |
| RCEP E | 2025   | 2025 | 0            | E!G5538  |
| RCEP E | 2026   | 2026 | 0            | E!H5538  |
| RCEP E | 2027   | 2027 | 0            | E!I5538  |
| RCEP F | 2022   | 2022 | 0            | F!D5535  |
| RCEP F | 2023   | 2023 | 0            | F!E5535  |
| RCEP F | 2024   | 2024 | 0            | F!F5535  |
| RCEP F | 2025   | 2025 | 0            | F!G5535  |
| RCEP F | 2026   | 2026 | 0            | F!H5535  |
| RCEP F | 2027   | 2027 | 0            | F!I5535  |
| VIFTA  | 2024   | 2024 | 0            | VI!F5098 |
| VIFTA  | 2025   | 2025 | 0            | VI!G5098 |
| VIFTA  | 2026   | 2026 | 0            | VI!H5098 |
| VIFTA  | 2027   | 2027 | 0            | VI!I5098 |

### 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; 3904.22.90 is distinguished from its siblings by: Other.                                                      | 3904.22.10 In dispersion; 3904.22.20 in the form of granules; 3904.22.30 In the form of powder | 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 3904.22.90. 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 0% for 3904.22.90 was checked against BT2026 (cell BT2026!N5732), 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.