Vietnam Tariff Intelligence

HS 3904.61.90 detail

HS code	3904.61.90
Description	Polymers of vinyl chloride or of other halogenated olefins, in primary forms / - Fluoro-polymers: / - - Polytetrafluoroethylene: / - - - Other
Unit	kg
Generated	05/11/2026 08:44:33
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/39046190/

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!K5750
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5750
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5750
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	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!E5546
ATIGA	2022	2022	0	AT!E5507
ATIGA	2023	2023	0	AT!F5507
ATIGA	2024	2024	0	AT!G5507
ATIGA	2025	2025	0	AT!H5507
ATIGA	2026	2026	0	AT!I5507
ATIGA	2027	2027	0	AT!J5507
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5551
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5551
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5551

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5551
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5551
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5551
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5549
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5549
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5549
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5549
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5549
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5549
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5551
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5513
AIFTA	30/12/2022	2022	0	AI!F5509
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5509
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5509
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5509
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5509
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5509
VKFTA	2022	2022	0	VK!E5518
VKFTA	2023	2023	0	VK!F5518
VKFTA	2024	2024	0	VK!G5518
VKFTA	2025	2025	0	VK!H5518
VKFTA	2026	2026	0	VK!I5518
VKFTA	2027	2027	0	VK!J5518
VCFTA	2022	2022	0	VC!D5559
VCFTA	2023	2023	0	VC!E5559
VCFTA	2024	2024	0	VC!F5559

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5559
VCFTA	2026	2026	0	VC!H5559
VCFTA	2027	2027	0	VC!I5559
VN-EAEU	2022	2022	0	EAV!D5560
VN-EAEU	2023	2023	0	EAV!E5560
VN-EAEU	2024	2024	0	EAV!F5560
VN-EAEU	2025	2025	0	EAV!G5560
VN-EAEU	2026	2026	0	EAV!H5560
VN-EAEU	2027	2027	0	EAV!I5560
AHKFTA	2022	2022	0	AKH!D5563
AHKFTA	2023	2023	0	AKH!E5563
AHKFTA	2024	2024	0	AKH!F5563
AHKFTA	2025	2025	0	AKH!G5563
AHKFTA	2026	2026	0	AKH!H5563
AHKFTA	2027	2027	0	AKH!I5563
EVFTA	2022	2022	0	EV-NK!D5532
EVFTA	2023	2023	0	EV-NK!E5532
EVFTA	2024	2024	0	EV-NK!F5532
EVFTA	2025	2025	0	EV-NK!G5532
EVFTA	2026	2026	0	EV-NK!H5532
EVFTA	2027	2027	0	EV-NK!I5532
UKVFTA	2022	2022	0	UKV!D5534
UKVFTA	2023	2023	0	UKV!E5534
UKVFTA	2024	2024	0	UKV!F5534
UKVFTA	2025	2025	0	UKV!G5534
UKVFTA	2026	2026	0	UKV!H5534

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5534
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5532
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5532
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5532
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5532
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5532
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5532
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5532
RCEP A	2022	2022	0	RCEPT-A!D5553
RCEP A	2023	2023	0	RCEPT-A!E5553
RCEP A	2024	2024	0	RCEPT-A!F5553
RCEP A	2025	2025	0	RCEPT-A!G5553
RCEP A	2026	2026	0	RCEPT-A!H5553
RCEP A	2027	2027	0	RCEPT-A!I5553
RCEP B	2022	2022	0	B!D5553
RCEP B	2023	2023	0	B!E5553
RCEP B	2024	2024	0	B!F5553
RCEP B	2025	2025	0	B!G5553
RCEP B	2026	2026	0	B!H5553
RCEP B	2027	2027	0	B!I5553
RCEP C	2022	2022	0	C!D5553
RCEP C	2023	2023	0	C!E5553
RCEP C	2024	2024	0	C!F5553
RCEP C	2025	2025	0	C!G5553
RCEP C	2026	2026	0	C!H5553
RCEP C	2027	2027	0	C!I5553

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5553
RCEP D	2023	2023	0	D!E5553
RCEP D	2024	2024	0	D!F5553
RCEP D	2025	2025	0	D!G5553
RCEP D	2026	2026	0	D!H5553
RCEP D	2027	2027	0	D!I5553
RCEP E	2022	2022	0	E!D5556
RCEP E	2023	2023	0	E!E5556
RCEP E	2024	2024	0	E!F5556
RCEP E	2025	2025	0	E!G5556
RCEP E	2026	2026	0	E!H5556
RCEP E	2027	2027	0	E!I5556
RCEP F	2022	2022	0	F!D5553
RCEP F	2023	2023	0	F!E5553
RCEP F	2024	2024	0	F!F5553
RCEP F	2025	2025	0	F!G5553
RCEP F	2026	2026	0	F!H5553
RCEP F	2027	2027	0	F!I5553
VIFTA	2024	2024	0	VI!F5116
VIFTA	2025	2025	0	VI!G5116
VIFTA	2026	2026	0	VI!H5116
VIFTA	2027	2027	0	VI!I5116

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 3904.61 has 3 lines; 3904.61.90 is distinguished from its siblings by: Other.	3904.61.10 In the form of granules; 3904.61.20 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 3904.61.90. 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 3904.61.90 was checked against BT2026 (cell BT2026!N5750), 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.