Vietnam Tariff Intelligence

HS 3905.30.10 detail

HS code	3905.30.10
Description	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms / - Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups: / - - In dispersion
Unit	kg
Generated	02/11/2026 22:30:58
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/39053010/

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!K5771
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5771
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5771
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
ACFTA	0 (-ID)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	3.5	3.5%	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!E5568

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5529
ATIGA	2023	2023	0	AT!F5529
ATIGA	2024	2024	0	AT!G5529
ATIGA	2025	2025	0	AT!H5529
ATIGA	2026	2026	0	AT!I5529
ATIGA	2027	2027	0	AT!J5529
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5573
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5573
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5573
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5573
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5573
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5573
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5571
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5571
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5571
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5571
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5571
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5571
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5573
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5535
AIFTA	30/12/2022	2022	0	AI!F5531
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5531
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5531
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5531
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5531
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5531

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5540
VKFTA	2023	2023	0	VK!F5540
VKFTA	2024	2024	0	VK!G5540
VKFTA	2025	2025	0	VK!H5540
VKFTA	2026	2026	0	VK!I5540
VKFTA	2027	2027	0	VK!J5540
VCFTA	2022	2022	0	VC!D5581
VCFTA	2023	2023	0	VC!E5581
VCFTA	2024	2024	0	VC!F5581
VCFTA	2025	2025	0	VC!G5581
VCFTA	2026	2026	0	VC!H5581
VCFTA	2027	2027	0	VC!I5581
VN-EAEU	2022	2022	0	EAV!D5582
VN-EAEU	2023	2023	0	EAV!E5582
VN-EAEU	2024	2024	0	EAV!F5582
VN-EAEU	2025	2025	0	EAV!G5582
VN-EAEU	2026	2026	0	EAV!H5582
VN-EAEU	2027	2027	0	EAV!I5582
AHKFTA	2022	2022	0	AKH!D5585
AHKFTA	2023	2023	0	AKH!E5585
AHKFTA	2024	2024	0	AKH!F5585
AHKFTA	2025	2025	0	AKH!G5585
AHKFTA	2026	2026	0	AKH!H5585
AHKFTA	2027	2027	0	AKH!I5585
EVFTA	2022	2022	0	EV-NK!D5554
EVFTA	2023	2023	0	EV-NK!E5554

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5554
EVFTA	2025	2025	0	EV-NK!G5554
EVFTA	2026	2026	0	EV-NK!H5554
EVFTA	2027	2027	0	EV-NK!I5554
UKVFTA	2022	2022	0	UKV!D5556
UKVFTA	2023	2023	0	UKV!E5556
UKVFTA	2024	2024	0	UKV!F5556
UKVFTA	2025	2025	0	UKV!G5556
UKVFTA	2026	2026	0	UKV!H5556
UKVFTA	2027	2027	0	UKV!I5556
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5554
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5554
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5554
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5554
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5554
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5554
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5554
RCEP A	2022	2022	0	RCEPT-A!D5575
RCEP A	2023	2023	0	RCEPT-A!E5575
RCEP A	2024	2024	0	RCEPT-A!F5575
RCEP A	2025	2025	0	RCEPT-A!G5575
RCEP A	2026	2026	0	RCEPT-A!H5575
RCEP A	2027	2027	0	RCEPT-A!I5575
RCEP B	2022	2022	0	B!D5575
RCEP B	2023	2023	0	B!E5575
RCEP B	2024	2024	0	B!F5575

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5575
RCEP B	2026	2026	0	B!H5575
RCEP B	2027	2027	0	B!I5575
RCEP C	2022	2022	0	C!D5575
RCEP C	2023	2023	0	C!E5575
RCEP C	2024	2024	0	C!F5575
RCEP C	2025	2025	0	C!G5575
RCEP C	2026	2026	0	C!H5575
RCEP C	2027	2027	0	C!I5575
RCEP D	2022	2022	0	D!D5575
RCEP D	2023	2023	0	D!E5575
RCEP D	2024	2024	0	D!F5575
RCEP D	2025	2025	0	D!G5575
RCEP D	2026	2026	0	D!H5575
RCEP D	2027	2027	0	D!I5575
RCEP E	2022	2022	0	E!D5578
RCEP E	2023	2023	0	E!E5578
RCEP E	2024	2024	0	E!F5578
RCEP E	2025	2025	0	E!G5578
RCEP E	2026	2026	0	E!H5578
RCEP E	2027	2027	0	E!I5578
RCEP F	2022	2022	0	F!D5575
RCEP F	2023	2023	0	F!E5575
RCEP F	2024	2024	0	F!F5575
RCEP F	2025	2025	0	F!G5575
RCEP F	2026	2026	0	F!H5575

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5575
VIFTA	2024	2024	4,5	VI!F5137
VIFTA	2025	2025	4	VI!G5137
VIFTA	2026	2026	3.5	VI!H5137
VIFTA	2027	2027	3	VI!I5137

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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	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
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 3905.30 has 2 lines; 3905.30.10 is distinguished from its siblings by: In dispersion.	3905.30.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3905.30.10. 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 5% for 3905.30.10 was checked against BT2026 (cell BT2026!N5771), 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)
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
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.