Vietnam Tariff Intelligence

HS 3905.99.10 detail

HS code	3905.99.10
Description	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms / - Other: / - - Other: / - - - In aqueous dispersion
Unit	kg
Generated	03/11/2026 18:57:36
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/39059910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5778
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5778
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5778
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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!E5575
ATIGA	2022	2022	0	AT!E5536
ATIGA	2023	2023	0	AT!F5536
ATIGA	2024	2024	0	AT!G5536
ATIGA	2025	2025	0	AT!H5536
ATIGA	2026	2026	0	AT!I5536
ATIGA	2027	2027	0	AT!J5536
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5580
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5580
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5580

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5580
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5580
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5580
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5578
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5578
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5578
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5578
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5578
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5578
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5580
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5542
AIFTA	30/12/2022	2022	*	AI!F5538
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5538
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5538
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5538
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5538
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5538
VKFTA	2022	2022	5	VK!E5547
VKFTA	2023	2023	5	VK!F5547
VKFTA	2024	2024	5	VK!G5547
VKFTA	2025	2025	5	VK!H5547
VKFTA	2026	2026	5	VK!I5547
VKFTA	2027	2027	5	VK!J5547
VCFTA	2022	2022	2	VC!D5588
VCFTA	2023	2023	1	VC!E5588
VCFTA	2024	2024	0	VC!F5588

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5588
VCFTA	2026	2026	0	VC!H5588
VCFTA	2027	2027	0	VC!I5588
VN-EAEU	2022	2022	0	EAV!D5589
VN-EAEU	2023	2023	0	EAV!E5589
VN-EAEU	2024	2024	0	EAV!F5589
VN-EAEU	2025	2025	0	EAV!G5589
VN-EAEU	2026	2026	0	EAV!H5589
VN-EAEU	2027	2027	0	EAV!I5589
AHKFTA	2022	2022	10	AKH!D5592
AHKFTA	2023	2023	10	AKH!E5592
AHKFTA	2024	2024	10	AKH!F5592
AHKFTA	2025	2025	10	AKH!G5592
AHKFTA	2026	2026	10	AKH!H5592
AHKFTA	2027	2027	10	AKH!I5592
EVFTA	2022	2022	2,5	EV-NK!D5561
EVFTA	2023	2023	0	EV-NK!E5561
EVFTA	2024	2024	0	EV-NK!F5561
EVFTA	2025	2025	0	EV-NK!G5561
EVFTA	2026	2026	0	EV-NK!H5561
EVFTA	2027	2027	0	EV-NK!I5561
UKVFTA	2022	2022	2,5	UKV!D5563
UKVFTA	2023	2023	0	UKV!E5563
UKVFTA	2024	2024	0	UKV!F5563
UKVFTA	2025	2025	0	UKV!G5563
UKVFTA	2026	2026	0	UKV!H5563

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5563
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5561
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5561
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5561
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5561
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5561
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5561
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5561
RCEP A	2022	2022	0	RCEPT-A!D5582
RCEP A	2023	2023	0	RCEPT-A!E5582
RCEP A	2024	2024	0	RCEPT-A!F5582
RCEP A	2025	2025	0	RCEPT-A!G5582
RCEP A	2026	2026	0	RCEPT-A!H5582
RCEP A	2027	2027	0	RCEPT-A!I5582
RCEP B	2022	2022	0	B!D5582
RCEP B	2023	2023	0	B!E5582
RCEP B	2024	2024	0	B!F5582
RCEP B	2025	2025	0	B!G5582
RCEP B	2026	2026	0	B!H5582
RCEP B	2027	2027	0	B!I5582
RCEP C	2022	2022	0	C!D5582
RCEP C	2023	2023	0	C!E5582
RCEP C	2024	2024	0	C!F5582
RCEP C	2025	2025	0	C!G5582
RCEP C	2026	2026	0	C!H5582
RCEP C	2027	2027	0	C!I5582

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5582
RCEP D	2023	2023	0	D!E5582
RCEP D	2024	2024	0	D!F5582
RCEP D	2025	2025	0	D!G5582
RCEP D	2026	2026	0	D!H5582
RCEP D	2027	2027	0	D!I5582
RCEP E	2022	2022	0	E!D5585
RCEP E	2023	2023	0	E!E5585
RCEP E	2024	2024	0	E!F5585
RCEP E	2025	2025	0	E!G5585
RCEP E	2026	2026	0	E!H5585
RCEP E	2027	2027	0	E!I5585
RCEP F	2022	2022	0	F!D5582
RCEP F	2023	2023	0	F!E5582
RCEP F	2024	2024	0	F!F5582
RCEP F	2025	2025	0	F!G5582
RCEP F	2026	2026	0	F!H5582
RCEP F	2027	2027	0	F!I5582
VIFTA	2024	2024	8,6	VI!F5144
VIFTA	2025	2025	7.1	VI!G5144
VIFTA	2026	2026	5.7	VI!H5144
VIFTA	2027	2027	4.3	VI!I5144

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3905.99 has 3 lines; 3905.99.10 is distinguished from its siblings by: In aqueous dispersion.	3905.99.20 In non-aqueous dispersion; 3905.99.90 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 3905.99.10. 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 10% for 3905.99.10 was checked against BT2026 (cell BT2026!N5778), 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)

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.