Vietnam Tariff Intelligence

HS 3905.99.90 detail

HS code	3905.99.90
Description	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms / - Other: / - - Other: / - - - Other
Unit	kg
Generated	03/11/2026 17:37:57
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/39059990/

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!K5780
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5780
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5780
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
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	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

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!E5577
ATIGA	2022	2022	0	AT!E5538
ATIGA	2023	2023	0	AT!F5538
ATIGA	2024	2024	0	AT!G5538
ATIGA	2025	2025	0	AT!H5538
ATIGA	2026	2026	0	AT!I5538
ATIGA	2027	2027	0	AT!J5538
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5582
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5582
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5582

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5582
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5582
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5582
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5580
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5580
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5580
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5580
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5580
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5580
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5582
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5544
AIFTA	30/12/2022	2022	*	AI!F5540
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5540
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5540
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5540
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5540
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5540
VKFTA	2022	2022	0	VK!E5549
VKFTA	2023	2023	0	VK!F5549
VKFTA	2024	2024	0	VK!G5549
VKFTA	2025	2025	0	VK!H5549
VKFTA	2026	2026	0	VK!I5549
VKFTA	2027	2027	0	VK!J5549
VCFTA	2022	2022	0	VC!D5590
VCFTA	2023	2023	0	VC!E5590
VCFTA	2024	2024	0	VC!F5590

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5590
VCFTA	2026	2026	0	VC!H5590
VCFTA	2027	2027	0	VC!I5590
VN-EAEU	2022	2022	0	EAV!D5591
VN-EAEU	2023	2023	0	EAV!E5591
VN-EAEU	2024	2024	0	EAV!F5591
VN-EAEU	2025	2025	0	EAV!G5591
VN-EAEU	2026	2026	0	EAV!H5591
VN-EAEU	2027	2027	0	EAV!I5591
AHKFTA	2022	2022	0	AKH!D5594
AHKFTA	2023	2023	0	AKH!E5594
AHKFTA	2024	2024	0	AKH!F5594
AHKFTA	2025	2025	0	AKH!G5594
AHKFTA	2026	2026	0	AKH!H5594
AHKFTA	2027	2027	0	AKH!I5594
EVFTA	2022	2022	0	EV-NK!D5563
EVFTA	2023	2023	0	EV-NK!E5563
EVFTA	2024	2024	0	EV-NK!F5563
EVFTA	2025	2025	0	EV-NK!G5563
EVFTA	2026	2026	0	EV-NK!H5563
EVFTA	2027	2027	0	EV-NK!I5563
UKVFTA	2022	2022	0	UKV!D5565
UKVFTA	2023	2023	0	UKV!E5565
UKVFTA	2024	2024	0	UKV!F5565
UKVFTA	2025	2025	0	UKV!G5565
UKVFTA	2026	2026	0	UKV!H5565

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5565
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5563
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5563
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5563
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5563
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5563
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5563
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5563
RCEP A	2022	2022	0	RCEPT-A!D5584
RCEP A	2023	2023	0	RCEPT-A!E5584
RCEP A	2024	2024	0	RCEPT-A!F5584
RCEP A	2025	2025	0	RCEPT-A!G5584
RCEP A	2026	2026	0	RCEPT-A!H5584
RCEP A	2027	2027	0	RCEPT-A!I5584
RCEP B	2022	2022	0	B!D5584
RCEP B	2023	2023	0	B!E5584
RCEP B	2024	2024	0	B!F5584
RCEP B	2025	2025	0	B!G5584
RCEP B	2026	2026	0	B!H5584
RCEP B	2027	2027	0	B!I5584
RCEP C	2022	2022	0	C!D5584
RCEP C	2023	2023	0	C!E5584
RCEP C	2024	2024	0	C!F5584
RCEP C	2025	2025	0	C!G5584
RCEP C	2026	2026	0	C!H5584
RCEP C	2027	2027	0	C!I5584

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5584
RCEP D	2023	2023	0	D!E5584
RCEP D	2024	2024	0	D!F5584
RCEP D	2025	2025	0	D!G5584
RCEP D	2026	2026	0	D!H5584
RCEP D	2027	2027	0	D!I5584
RCEP E	2022	2022	0	E!D5587
RCEP E	2023	2023	0	E!E5587
RCEP E	2024	2024	0	E!F5587
RCEP E	2025	2025	0	E!G5587
RCEP E	2026	2026	0	E!H5587
RCEP E	2027	2027	0	E!I5587
RCEP F	2022	2022	0	F!D5584
RCEP F	2023	2023	0	F!E5584
RCEP F	2024	2024	0	F!F5584
RCEP F	2025	2025	0	F!G5584
RCEP F	2026	2026	0	F!H5584
RCEP F	2027	2027	0	F!I5584
VIFTA	2024	2024	0	VI!F5146
VIFTA	2025	2025	0	VI!G5146
VIFTA	2026	2026	0	VI!H5146
VIFTA	2027	2027	0	VI!I5146

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 3905.99 has 3 lines; 3905.99.90 is distinguished from its siblings by: Other.	3905.99.10 In aqueous dispersion; 3905.99.20 In non-aqueous dispersion	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 3905.99.90. 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 3905.99.90 was checked against BT2026 (cell BT2026!N5780), 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.