Vietnam Tariff Intelligence

HS 3907.69.90 detail

HS code	3907.69.90
Description	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms / - Poly(ethylene terephthalate): / - - Other: / - - - Other
Unit	kg
Generated	02/11/2026 22:38:53
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/39076990/

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!K5809
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5809
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5809
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 (-CN)	0% (except CN)	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!E5608
ATIGA	2022	2022	0	AT!E5569
ATIGA	2023	2023	0	AT!F5569
ATIGA	2024	2024	0	AT!G5569
ATIGA	2025	2025	0	AT!H5569
ATIGA	2026	2026	0	AT!I5569
ATIGA	2027	2027	0	AT!J5569
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5613
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5613
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5613

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5613
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5613
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5613
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5611
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5611
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5611
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5611
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5611
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5611
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5613
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5575
AIFTA	30/12/2022	2022	0	AI!F5571
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5571
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5571
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5571
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5571
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5571
VKFTA	2022	2022	0	VK!E5582
VKFTA	2023	2023	0	VK!F5582
VKFTA	2024	2024	0	VK!G5582
VKFTA	2025	2025	0	VK!H5582
VKFTA	2026	2026	0	VK!I5582
VKFTA	2027	2027	0	VK!J5582
VCFTA	2022	2022	0	VC!D5621
VCFTA	2023	2023	0	VC!E5621
VCFTA	2024	2024	0	VC!F5621

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5621
VCFTA	2026	2026	0	VC!H5621
VCFTA	2027	2027	0	VC!I5621
VN-EAEU	2022	2022	0	EAV!D5622
VN-EAEU	2023	2023	0	EAV!E5622
VN-EAEU	2024	2024	0	EAV!F5622
VN-EAEU	2025	2025	0	EAV!G5622
VN-EAEU	2026	2026	0	EAV!H5622
VN-EAEU	2027	2027	0	EAV!I5622
AHKFTA	2022	2022	0	AKH!D5625
AHKFTA	2023	2023	0	AKH!E5625
AHKFTA	2024	2024	0	AKH!F5625
AHKFTA	2025	2025	0	AKH!G5625
AHKFTA	2026	2026	0	AKH!H5625
AHKFTA	2027	2027	0	AKH!I5625
EVFTA	2022	2022	0	EV-NK!D5594
EVFTA	2023	2023	0	EV-NK!E5594
EVFTA	2024	2024	0	EV-NK!F5594
EVFTA	2025	2025	0	EV-NK!G5594
EVFTA	2026	2026	0	EV-NK!H5594
EVFTA	2027	2027	0	EV-NK!I5594
UKVFTA	2022	2022	0	UKV!D5596
UKVFTA	2023	2023	0	UKV!E5596
UKVFTA	2024	2024	0	UKV!F5596
UKVFTA	2025	2025	0	UKV!G5596
UKVFTA	2026	2026	0	UKV!H5596

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5596
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5594
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5594
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5594
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5594
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5594
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5594
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5594
RCEP A	2022	2022	0	RCEPT-A!D5615
RCEP A	2023	2023	0	RCEPT-A!E5615
RCEP A	2024	2024	0	RCEPT-A!F5615
RCEP A	2025	2025	0	RCEPT-A!G5615
RCEP A	2026	2026	0	RCEPT-A!H5615
RCEP A	2027	2027	0	RCEPT-A!I5615
RCEP B	2022	2022	0	B!D5615
RCEP B	2023	2023	0	B!E5615
RCEP B	2024	2024	0	B!F5615
RCEP B	2025	2025	0	B!G5615
RCEP B	2026	2026	0	B!H5615
RCEP B	2027	2027	0	B!I5615
RCEP C	2022	2022	0	C!D5615
RCEP C	2023	2023	0	C!E5615
RCEP C	2024	2024	0	C!F5615
RCEP C	2025	2025	0	C!G5615
RCEP C	2026	2026	0	C!H5615
RCEP C	2027	2027	0	C!I5615

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5615
RCEP D	2023	2023	0	D!E5615
RCEP D	2024	2024	0	D!F5615
RCEP D	2025	2025	0	D!G5615
RCEP D	2026	2026	0	D!H5615
RCEP D	2027	2027	0	D!I5615
RCEP E	2022	2022	0	E!D5618
RCEP E	2023	2023	0	E!E5618
RCEP E	2024	2024	0	E!F5618
RCEP E	2025	2025	0	E!G5618
RCEP E	2026	2026	0	E!H5618
RCEP E	2027	2027	0	E!I5618
RCEP F	2022	2022	0	F!D5615
RCEP F	2023	2023	0	F!E5615
RCEP F	2024	2024	0	F!F5615
RCEP F	2025	2025	0	F!G5615
RCEP F	2026	2026	0	F!H5615
RCEP F	2027	2027	0	F!I5615
VIFTA	2024	2024	0	VI!F5175
VIFTA	2025	2025	0	VI!G5175
VIFTA	2026	2026	0	VI!H5175
VIFTA	2027	2027	0	VI!I5175

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 3907.69 has 2 lines; 3907.69.90 is distinguished from its siblings by: Other.	3907.69.10 Granules and similar forms	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 3907.69.90. 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 3907.69.90 was checked against BT2026 (cell BT2026!N5809), 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.