Vietnam Tariff Intelligence

HS 3907.99.90 detail

HS code	3907.99.90
Description	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms / - Other polyesters: / - - Other: / - - - Other
Unit	kg
Generated	31/10/2026 10:12:53
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/39079990/

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!K5820
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5820
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5820
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
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(-MY)	0% (except MY)	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!E5619
ATIGA	2022	2022	0	AT!E5580
ATIGA	2023	2023	0	AT!F5580
ATIGA	2024	2024	0	AT!G5580
ATIGA	2025	2025	0	AT!H5580
ATIGA	2026	2026	0	AT!I5580
ATIGA	2027	2027	0	AT!J5580
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5624
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5624
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5624

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5624
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5624
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5624
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5622
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5622
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5622
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5622
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5622
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5622
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5624
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5586
AIFTA	30/12/2022	2022	0	AI!F5582
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5582
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5582
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5582
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5582
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5582
VKFTA	2022	2022	0	VK!E5593
VKFTA	2023	2023	0	VK!F5593
VKFTA	2024	2024	0	VK!G5593
VKFTA	2025	2025	0	VK!H5593
VKFTA	2026	2026	0	VK!I5593
VKFTA	2027	2027	0	VK!J5593
VCFTA	2022	2022	0	VC!D5632
VCFTA	2023	2023	0	VC!E5632
VCFTA	2024	2024	0	VC!F5632

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5632
VCFTA	2026	2026	0	VC!H5632
VCFTA	2027	2027	0	VC!I5632
VN-EAEU	2022	2022	0	EAV!D5633
VN-EAEU	2023	2023	0	EAV!E5633
VN-EAEU	2024	2024	0	EAV!F5633
VN-EAEU	2025	2025	0	EAV!G5633
VN-EAEU	2026	2026	0	EAV!H5633
VN-EAEU	2027	2027	0	EAV!I5633
AHKFTA	2022	2022	0	AKH!D5636
AHKFTA	2023	2023	0	AKH!E5636
AHKFTA	2024	2024	0	AKH!F5636
AHKFTA	2025	2025	0	AKH!G5636
AHKFTA	2026	2026	0	AKH!H5636
AHKFTA	2027	2027	0	AKH!I5636
EVFTA	2022	2022	0	EV-NK!D5605
EVFTA	2023	2023	0	EV-NK!E5605
EVFTA	2024	2024	0	EV-NK!F5605
EVFTA	2025	2025	0	EV-NK!G5605
EVFTA	2026	2026	0	EV-NK!H5605
EVFTA	2027	2027	0	EV-NK!I5605
UKVFTA	2022	2022	0	UKV!D5607
UKVFTA	2023	2023	0	UKV!E5607
UKVFTA	2024	2024	0	UKV!F5607
UKVFTA	2025	2025	0	UKV!G5607
UKVFTA	2026	2026	0	UKV!H5607

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5607
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5605
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5605
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5605
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5605
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5605
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5605
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5605
RCEP A	2022	2022	0	RCEPT-A!D5626
RCEP A	2023	2023	0	RCEPT-A!E5626
RCEP A	2024	2024	0	RCEPT-A!F5626
RCEP A	2025	2025	0	RCEPT-A!G5626
RCEP A	2026	2026	0	RCEPT-A!H5626
RCEP A	2027	2027	0	RCEPT-A!I5626
RCEP B	2022	2022	0	B!D5626
RCEP B	2023	2023	0	B!E5626
RCEP B	2024	2024	0	B!F5626
RCEP B	2025	2025	0	B!G5626
RCEP B	2026	2026	0	B!H5626
RCEP B	2027	2027	0	B!I5626
RCEP C	2022	2022	0	C!D5626
RCEP C	2023	2023	0	C!E5626
RCEP C	2024	2024	0	C!F5626
RCEP C	2025	2025	0	C!G5626
RCEP C	2026	2026	0	C!H5626
RCEP C	2027	2027	0	C!I5626

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5626
RCEP D	2023	2023	0	D!E5626
RCEP D	2024	2024	0	D!F5626
RCEP D	2025	2025	0	D!G5626
RCEP D	2026	2026	0	D!H5626
RCEP D	2027	2027	0	D!I5626
RCEP E	2022	2022	0	E!D5629
RCEP E	2023	2023	0	E!E5629
RCEP E	2024	2024	0	E!F5629
RCEP E	2025	2025	0	E!G5629
RCEP E	2026	2026	0	E!H5629
RCEP E	2027	2027	0	E!I5629
RCEP F	2022	2022	0	F!D5626
RCEP F	2023	2023	0	F!E5626
RCEP F	2024	2024	0	F!F5626
RCEP F	2025	2025	0	F!G5626
RCEP F	2026	2026	0	F!H5626
RCEP F	2027	2027	0	F!I5626
VIFTA	2024	2024	0	VI!F5186
VIFTA	2025	2025	0	VI!G5186
VIFTA	2026	2026	0	VI!H5186
VIFTA	2027	2027	0	VI!I5186

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 3907.99 has 4 lines; 3907.99.90 is distinguished from its siblings by: Other.	3907.99.40 Of a kind used for coating, in powder form; 3907.99.50 Thermoplastic liquid crystal aromatic polyester copolymers; 3907.99.60 Polybutylene succinate (PBS)	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 3907.99.90. 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 3907.99.90 was checked against BT2026 (cell BT2026!N5820), 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.