Vietnam Tariff Intelligence

HS 3908.90.00 detail

HS code	3908.90.00
Description	Polyamides in primary forms / - Other
Unit	kg
Generated	04/11/2026 16:30:32
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/39089000/

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!K5825
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5825
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5825
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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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!E5625
ATIGA	2022	2022	0	AT!E5586

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5586
ATIGA	2024	2024	0	AT!G5586
ATIGA	2025	2025	0	AT!H5586
ATIGA	2026	2026	0	AT!I5586
ATIGA	2027	2027	0	AT!J5586
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5630
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5630
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5630
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5630
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5630
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5630
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5628
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5628
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5628
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5628
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5628
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5628
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5630
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5592
AIFTA	30/12/2022	2022	0	AI!F5588
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5588
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5588
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5588
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5588
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5588
VKFTA	2022	2022	0	VK!E5599

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5599
VKFTA	2024	2024	0	VK!G5599
VKFTA	2025	2025	0	VK!H5599
VKFTA	2026	2026	0	VK!I5599
VKFTA	2027	2027	0	VK!J5599
VCFTA	2022	2022	0	VC!D5638
VCFTA	2023	2023	0	VC!E5638
VCFTA	2024	2024	0	VC!F5638
VCFTA	2025	2025	0	VC!G5638
VCFTA	2026	2026	0	VC!H5638
VCFTA	2027	2027	0	VC!I5638
VN-EAEU	2022	2022	0	EAV!D5639
VN-EAEU	2023	2023	0	EAV!E5639
VN-EAEU	2024	2024	0	EAV!F5639
VN-EAEU	2025	2025	0	EAV!G5639
VN-EAEU	2026	2026	0	EAV!H5639
VN-EAEU	2027	2027	0	EAV!I5639
AHKFTA	2022	2022	0	AKH!D5642
AHKFTA	2023	2023	0	AKH!E5642
AHKFTA	2024	2024	0	AKH!F5642
AHKFTA	2025	2025	0	AKH!G5642
AHKFTA	2026	2026	0	AKH!H5642
AHKFTA	2027	2027	0	AKH!I5642
EVFTA	2022	2022	0	EV-NK!D5611
EVFTA	2023	2023	0	EV-NK!E5611
EVFTA	2024	2024	0	EV-NK!F5611

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5611
EVFTA	2026	2026	0	EV-NK!H5611
EVFTA	2027	2027	0	EV-NK!I5611
UKVFTA	2022	2022	0	UKV!D5613
UKVFTA	2023	2023	0	UKV!E5613
UKVFTA	2024	2024	0	UKV!F5613
UKVFTA	2025	2025	0	UKV!G5613
UKVFTA	2026	2026	0	UKV!H5613
UKVFTA	2027	2027	0	UKV!I5613
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5611
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5611
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5611
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5611
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5611
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5611
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5611
RCEP A	2022	2022	0	RCEPT-A!D5632
RCEP A	2023	2023	0	RCEPT-A!E5632
RCEP A	2024	2024	0	RCEPT-A!F5632
RCEP A	2025	2025	0	RCEPT-A!G5632
RCEP A	2026	2026	0	RCEPT-A!H5632
RCEP A	2027	2027	0	RCEPT-A!I5632
RCEP B	2022	2022	0	B!D5632
RCEP B	2023	2023	0	B!E5632
RCEP B	2024	2024	0	B!F5632
RCEP B	2025	2025	0	B!G5632

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5632
RCEP B	2027	2027	0	B!I5632
RCEP C	2022	2022	0	C!D5632
RCEP C	2023	2023	0	C!E5632
RCEP C	2024	2024	0	C!F5632
RCEP C	2025	2025	0	C!G5632
RCEP C	2026	2026	0	C!H5632
RCEP C	2027	2027	0	C!I5632
RCEP D	2022	2022	0	D!D5632
RCEP D	2023	2023	0	D!E5632
RCEP D	2024	2024	0	D!F5632
RCEP D	2025	2025	0	D!G5632
RCEP D	2026	2026	0	D!H5632
RCEP D	2027	2027	0	D!I5632
RCEP E	2022	2022	0	E!D5635
RCEP E	2023	2023	0	E!E5635
RCEP E	2024	2024	0	E!F5635
RCEP E	2025	2025	0	E!G5635
RCEP E	2026	2026	0	E!H5635
RCEP E	2027	2027	0	E!I5635
RCEP F	2022	2022	0	F!D5632
RCEP F	2023	2023	0	F!E5632
RCEP F	2024	2024	0	F!F5632
RCEP F	2025	2025	0	F!G5632
RCEP F	2026	2026	0	F!H5632
RCEP F	2027	2027	0	F!I5632

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F5191
VIFTA	2025	2025	0	VI!G5191
VIFTA	2026	2026	0	VI!H5191
VIFTA	2027	2027	0	VI!I5191

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
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 3908.90.00. 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 3908.90.00 was checked against BT2026 (cell BT2026!N5825), 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.