Vietnam Tariff Intelligence

HS 3915.90.40 detail

HS code	3915.90.40
Description	Waste, parings and scrap, of plastics / - Of other plastics: / - - Of polyvinyl Acetals
Unit	kg
Generated	04/11/2026 12:35:49
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/39159040/

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!K5893
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5893
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5893
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 (-ID)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	2	2%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5698
ATIGA	2022	2022	0	AT!E5659

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5659
ATIGA	2024	2024	0	AT!G5659
ATIGA	2025	2025	0	AT!H5659
ATIGA	2026	2026	0	AT!I5659
ATIGA	2027	2027	0	AT!J5659
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5703
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5703
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5703
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5703
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5703
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5703
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5701
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5701
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5701
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5701
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5701
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5701
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5703
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5665
AIFTA	30/12/2022	2022	0	AI!F5661
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5661
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5661
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5661
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5661
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5661
VKFTA	2022	2022	0	VK!E5672

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5672
VKFTA	2024	2024	0	VK!G5672
VKFTA	2025	2025	0	VK!H5672
VKFTA	2026	2026	0	VK!I5672
VKFTA	2027	2027	0	VK!J5672
VCFTA	2022	2022	2	VC!D5711
VCFTA	2023	2023	1	VC!E5711
VCFTA	2024	2024	0	VC!F5711
VCFTA	2025	2025	0	VC!G5711
VCFTA	2026	2026	0	VC!H5711
VCFTA	2027	2027	0	VC!I5711
VN-EAEU	2022	2022	0	EAV!D5712
VN-EAEU	2023	2023	0	EAV!E5712
VN-EAEU	2024	2024	0	EAV!F5712
VN-EAEU	2025	2025	0	EAV!G5712
VN-EAEU	2026	2026	0	EAV!H5712
VN-EAEU	2027	2027	0	EAV!I5712
AHKFTA	2022	2022	6	AKH!D5715
AHKFTA	2023	2023	4	AKH!E5715
AHKFTA	2024	2024	4	AKH!F5715
AHKFTA	2025	2025	2	AKH!G5715
AHKFTA	2026	2026	2	AKH!H5715
AHKFTA	2027	2027	0	AKH!I5715
EVFTA	2022	2022	5	EV-NK!D5684
EVFTA	2023	2023	3,3	EV-NK!E5684
EVFTA	2024	2024	1,6	EV-NK!F5684

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5684
EVFTA	2026	2026	0	EV-NK!H5684
EVFTA	2027	2027	0	EV-NK!I5684
UKVFTA	2022	2022	5	UKV!D5686
UKVFTA	2023	2023	3,3	UKV!E5686
UKVFTA	2024	2024	1,6	UKV!F5686
UKVFTA	2025	2025	0	UKV!G5686
UKVFTA	2026	2026	0	UKV!H5686
UKVFTA	2027	2027	0	UKV!I5686
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5684
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5684
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5684
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5684
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5684
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5684
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5684
RCEP A	2022	2022	0	RCEPT-A!D5705
RCEP A	2023	2023	0	RCEPT-A!E5705
RCEP A	2024	2024	0	RCEPT-A!F5705
RCEP A	2025	2025	0	RCEPT-A!G5705
RCEP A	2026	2026	0	RCEPT-A!H5705
RCEP A	2027	2027	0	RCEPT-A!I5705
RCEP B	2022	2022	0	B!D5705
RCEP B	2023	2023	0	B!E5705
RCEP B	2024	2024	0	B!F5705
RCEP B	2025	2025	0	B!G5705

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5705
RCEP B	2027	2027	0	B!I5705
RCEP C	2022	2022	0	C!D5705
RCEP C	2023	2023	0	C!E5705
RCEP C	2024	2024	0	C!F5705
RCEP C	2025	2025	0	C!G5705
RCEP C	2026	2026	0	C!H5705
RCEP C	2027	2027	0	C!I5705
RCEP D	2022	2022	0	D!D5705
RCEP D	2023	2023	0	D!E5705
RCEP D	2024	2024	0	D!F5705
RCEP D	2025	2025	0	D!G5705
RCEP D	2026	2026	0	D!H5705
RCEP D	2027	2027	0	D!I5705
RCEP E	2022	2022	0	E!D5708
RCEP E	2023	2023	0	E!E5708
RCEP E	2024	2024	0	E!F5708
RCEP E	2025	2025	0	E!G5708
RCEP E	2026	2026	0	E!H5708
RCEP E	2027	2027	0	E!I5708
RCEP F	2022	2022	0	F!D5705
RCEP F	2023	2023	0	F!E5705
RCEP F	2024	2024	0	F!F5705
RCEP F	2025	2025	0	F!G5705
RCEP F	2026	2026	0	F!H5705
RCEP F	2027	2027	0	F!I5705

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F5257
VIFTA	2025	2025	0	VI!G5257
VIFTA	2026	2026	0	VI!H5257
VIFTA	2027	2027	0	VI!I5257

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3915.90 has 6 lines; 3915.90.40 is distinguished from its siblings by: Of polyvinyl Acetals.	3915.90.10 Of poly(ethylene terephthalate); 3915.90.20 Of polypropylene; 3915.90.30 Of polycarbonate; 3915.90.50 Of phenolic resins; of amino resins; of hardened proteins; of chemical derivatives of natural rubber; 3915.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3915.90.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3915.90.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3915.90.40. 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 3915.90.40 was checked against BT2026 (cell BT2026!N5893), 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

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.