Vietnam Tariff Intelligence

HS 3806.90.90 detail

HS code	3806.90.90
Description	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums / - Other: / - - Other
Unit	kg
Generated	02/11/2026 09:08:12
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/38069090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5358
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5358
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5358
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5208
ATIGA	2022	2022	0	AT!E5169

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5169
ATIGA	2024	2024	0	AT!G5169
ATIGA	2025	2025	0	AT!H5169
ATIGA	2026	2026	0	AT!I5169
ATIGA	2027	2027	0	AT!J5169
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5213
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5213
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5213
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5213
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5213
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5213
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5211
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5211
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5211
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5211
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5211
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5211
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5211
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5175
AIFTA	30/12/2022	2022	0	AI!F5171
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5171
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5171
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5171
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5171
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5171
VKFTA	2022	2022	0	VK!E5180

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5180
VKFTA	2024	2024	0	VK!G5180
VKFTA	2025	2025	0	VK!H5180
VKFTA	2026	2026	0	VK!I5180
VKFTA	2027	2027	0	VK!J5180
VCFTA	2022	2022	5	VC!D5218
VCFTA	2023	2023	5	VC!E5218
VCFTA	2024	2024	0	VC!F5218
VCFTA	2025	2025	0	VC!G5218
VCFTA	2026	2026	0	VC!H5218
VCFTA	2027	2027	0	VC!I5218
VN-EAEU	2022	2022	0	EAV!D5215
VN-EAEU	2023	2023	0	EAV!E5215
VN-EAEU	2024	2024	0	EAV!F5215
VN-EAEU	2025	2025	0	EAV!G5215
VN-EAEU	2026	2026	0	EAV!H5215
VN-EAEU	2027	2027	0	EAV!I5215
VNCU	2022	2022	0	VNCU!D711
VNCU	2023 - 2027		0	VNCU!E711
AHKFTA	2022	2022	0	AKH!D5223
AHKFTA	2023	2023	0	AKH!E5223
AHKFTA	2024	2024	0	AKH!F5223
AHKFTA	2025	2025	0	AKH!G5223
AHKFTA	2026	2026	0	AKH!H5223
AHKFTA	2027	2027	0	AKH!I5223
EVFTA	2022	2022	0	EV-NK!D5194

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	0	EV-NK!E5194
EVFTA	2024	2024	0	EV-NK!F5194
EVFTA	2025	2025	0	EV-NK!G5194
EVFTA	2026	2026	0	EV-NK!H5194
EVFTA	2027	2027	0	EV-NK!I5194
UKVFTA	2022	2022	0	UKV!D5196
UKVFTA	2023	2023	0	UKV!E5196
UKVFTA	2024	2024	0	UKV!F5196
UKVFTA	2025	2025	0	UKV!G5196
UKVFTA	2026	2026	0	UKV!H5196
UKVFTA	2027	2027	0	UKV!I5196
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5194
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5194
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5194
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5194
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5194
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5194
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5194
RCEP A	2022	2022	0	RCEPT-A!D5215
RCEP A	2023	2023	0	RCEPT-A!E5215
RCEP A	2024	2024	0	RCEPT-A!F5215
RCEP A	2025	2025	0	RCEPT-A!G5215
RCEP A	2026	2026	0	RCEPT-A!H5215
RCEP A	2027	2027	0	RCEPT-A!I5215
RCEP B	2022	2022	0	B!D5215
RCEP B	2023	2023	0	B!E5215

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F5215
RCEP B	2025	2025	0	B!G5215
RCEP B	2026	2026	0	B!H5215
RCEP B	2027	2027	0	B!I5215
RCEP C	2022	2022	0	C!D5215
RCEP C	2023	2023	0	C!E5215
RCEP C	2024	2024	0	C!F5215
RCEP C	2025	2025	0	C!G5215
RCEP C	2026	2026	0	C!H5215
RCEP C	2027	2027	0	C!I5215
RCEP D	2022	2022	0	D!D5215
RCEP D	2023	2023	0	D!E5215
RCEP D	2024	2024	0	D!F5215
RCEP D	2025	2025	0	D!G5215
RCEP D	2026	2026	0	D!H5215
RCEP D	2027	2027	0	D!I5215
RCEP E	2022	2022	0	E!D5218
RCEP E	2023	2023	0	E!E5218
RCEP E	2024	2024	0	E!F5218
RCEP E	2025	2025	0	E!G5218
RCEP E	2026	2026	0	E!H5218
RCEP E	2027	2027	0	E!I5218
RCEP F	2022	2022	0	F!D5215
RCEP F	2023	2023	0	F!E5215
RCEP F	2024	2024	0	F!F5215
RCEP F	2025	2025	0	F!G5215

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H5215
RCEP F	2027	2027	0	F!I5215
VIFTA	2024	2024	4.3	VI!F4802
VIFTA	2025	2025	3.6	VI!G4802
VIFTA	2026	2026	2.9	VI!H4802
VIFTA	2027	2027	2.1	VI!I4802

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): 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3806.90 has 2 lines; 3806.90.90 is distinguished from its siblings by: Other.	3806.90.10 Run gums in blocks	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 3806.90.90. 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 5% for 3806.90.90 was checked against BT2026 (cell BT2026!N5358), 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

Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.