Vietnam Tariff Intelligence

HS 3904.21.10 detail

HS code	3904.21.10
Description	Polymers of vinyl chloride or of other halogenated olefins, in primary forms / - Other poly(vinyl chloride): / - - Non-plasticised: / - - - In the form of granules
Unit	kg
Generated	09/11/2026 00:00:37
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/39042110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5725
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N5725
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5725
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
ACFTA	0 (-ID, PH)	0% (except ID, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
RCEP (Annex A)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	3.4	3.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5521
ATIGA	2022	2022	0	AT!E5482
ATIGA	2023	2023	0	AT!F5482
ATIGA	2024	2024	0	AT!G5482
ATIGA	2025	2025	0	AT!H5482
ATIGA	2026	2026	0	AT!I5482
ATIGA	2027	2027	0	AT!J5482
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5526
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5526
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5526

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5526
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5526
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5526
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5524
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5524
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5524
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5524
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5524
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5524
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5526
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H5488
AIFTA	30/12/2022	2022	*	AI!F5484
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5484
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5484
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5484
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5484
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5484
VKFTA	2022	2022	1,6	VK!E5493
VKFTA	2023	2023	0,8	VK!F5493
VKFTA	2024	2024	0	VK!G5493
VKFTA	2025	2025	0	VK!H5493
VKFTA	2026	2026	0	VK!I5493
VKFTA	2027	2027	0	VK!J5493
VCFTA	2022	2022	10	VC!D5534
VCFTA	2023	2023	10	VC!E5534
VCFTA	2024	2024	5	VC!F5534

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G5534
VCFTA	2026	2026	5	VC!H5534
VCFTA	2027	2027	5	VC!I5534
VN-EAEU	2022	2022	0	EAV!D5535
VN-EAEU	2023	2023	0	EAV!E5535
VN-EAEU	2024	2024	0	EAV!F5535
VN-EAEU	2025	2025	0	EAV!G5535
VN-EAEU	2026	2026	0	EAV!H5535
VN-EAEU	2027	2027	0	EAV!I5535
AHKFTA	2022	2022	6	AKH!D5538
AHKFTA	2023	2023	6	AKH!E5538
AHKFTA	2024	2024	6	AKH!F5538
AHKFTA	2025	2025	6	AKH!G5538
AHKFTA	2026	2026	6	AKH!H5538
AHKFTA	2027	2027	6	AKH!I5538
EVFTA	2022	2022	2	EV-NK!D5507
EVFTA	2023	2023	0	EV-NK!E5507
EVFTA	2024	2024	0	EV-NK!F5507
EVFTA	2025	2025	0	EV-NK!G5507
EVFTA	2026	2026	0	EV-NK!H5507
EVFTA	2027	2027	0	EV-NK!I5507
UKVFTA	2022	2022	2	UKV!D5509
UKVFTA	2023	2023	0	UKV!E5509
UKVFTA	2024	2024	0	UKV!F5509
UKVFTA	2025	2025	0	UKV!G5509
UKVFTA	2026	2026	0	UKV!H5509

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5509
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5507
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5507
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5507
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5507
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5507
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5507
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5507
RCEP A	2022	2022	5,4	RCEPT-A!D5528
RCEP A	2023	2023	4,8	RCEPT-A!E5528
RCEP A	2024	2024	4,2	RCEPT-A!F5528
RCEP A	2025	2025	3,6	RCEPT-A!G5528
RCEP A	2026	2026	3	RCEPT-A!H5528
RCEP A	2027	2027	2,4	RCEPT-A!I5528
RCEP B	2022	2022	5,4	B!D5528
RCEP B	2023	2023	4,8	B!E5528
RCEP B	2024	2024	4,2	B!F5528
RCEP B	2025	2025	3,6	B!G5528
RCEP B	2026	2026	3	B!H5528
RCEP B	2027	2027	2,4	B!I5528
RCEP C	2022	2022	5,4	C!D5528
RCEP C	2023	2023	4,8	C!E5528
RCEP C	2024	2024	4,2	C!F5528
RCEP C	2025	2025	3,6	C!G5528
RCEP C	2026	2026	3	C!H5528
RCEP C	2027	2027	2,4	C!I5528

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5,5	D!D5528
RCEP D	2023	2023	4,9	D!E5528
RCEP D	2024	2024	4,4	D!F5528
RCEP D	2025	2025	3,8	D!G5528
RCEP D	2026	2026	3,3	D!H5528
RCEP D	2027	2027	2,7	D!I5528
RCEP E	2022	2022	5,4	E!D5531
RCEP E	2023	2023	4,8	E!E5531
RCEP E	2024	2024	4,2	E!F5531
RCEP E	2025	2025	3,6	E!G5531
RCEP E	2026	2026	3	E!H5531
RCEP E	2027	2027	2,4	E!I5531
RCEP F	2022	2022	5,4	F!D5528
RCEP F	2023	2023	4,8	F!E5528
RCEP F	2024	2024	4,2	F!F5528
RCEP F	2025	2025	3,6	F!G5528
RCEP F	2026	2026	3	F!H5528
RCEP F	2027	2027	2,4	F!I5528
VIFTA	2024	2024	5.1	VI!F5091
VIFTA	2025	2025	4.3	VI!G5091
VIFTA	2026	2026	3.4	VI!H5091
VIFTA	2027	2027	2.6	VI!I5091

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3904.21 has 3 lines; 3904.21.10 is distinguished from its siblings by: In the form of granules.	3904.21.20 In the form of powder; 3904.21.90 Other	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 3904.21.10. 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 6% for 3904.21.10 was checked against BT2026 (cell BT2026!N5725), 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.