Vietnam Tariff Intelligence

HS 3906.90.92 detail

HS code	3906.90.92
Description	Acrylic polymers in primary forms / - Other: / - - Other: / - - - Sodium polyacrylate
Unit	kg
Generated	06/11/2026 02:09:15
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/39069092/

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!K5788
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5788
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5788
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, PH)	0% (except ID, PH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E5586
ATIGA	2022	2022	0	AT!E5547
ATIGA	2023	2023	0	AT!F5547
ATIGA	2024	2024	0	AT!G5547
ATIGA	2025	2025	0	AT!H5547
ATIGA	2026	2026	0	AT!I5547
ATIGA	2027	2027	0	AT!J5547
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5591
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5591
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5591

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5591
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5591
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5591
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5589
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5589
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5589
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5589
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5589
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5589
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5591
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5553
AIFTA	30/12/2022	2022	*	AI!F5549
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5549
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5549
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5549
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5549
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5549
VKFTA	2022	2022	0	VK!E5560
VKFTA	2023	2023	0	VK!F5560
VKFTA	2024	2024	0	VK!G5560
VKFTA	2025	2025	0	VK!H5560
VKFTA	2026	2026	0	VK!I5560
VKFTA	2027	2027	0	VK!J5560
VCFTA	2022	2022	0	VC!D5599
VCFTA	2023	2023	0	VC!E5599
VCFTA	2024	2024	0	VC!F5599

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5599
VCFTA	2026	2026	0	VC!H5599
VCFTA	2027	2027	0	VC!I5599
VN-EAEU	2022	2022	0	EAV!D5600
VN-EAEU	2023	2023	0	EAV!E5600
VN-EAEU	2024	2024	0	EAV!F5600
VN-EAEU	2025	2025	0	EAV!G5600
VN-EAEU	2026	2026	0	EAV!H5600
VN-EAEU	2027	2027	0	EAV!I5600
AHKFTA	2022	2022	0	AKH!D5603
AHKFTA	2023	2023	0	AKH!E5603
AHKFTA	2024	2024	0	AKH!F5603
AHKFTA	2025	2025	0	AKH!G5603
AHKFTA	2026	2026	0	AKH!H5603
AHKFTA	2027	2027	0	AKH!I5603
EVFTA	2022	2022	0	EV-NK!D5572
EVFTA	2023	2023	0	EV-NK!E5572
EVFTA	2024	2024	0	EV-NK!F5572
EVFTA	2025	2025	0	EV-NK!G5572
EVFTA	2026	2026	0	EV-NK!H5572
EVFTA	2027	2027	0	EV-NK!I5572
UKVFTA	2022	2022	0	UKV!D5574
UKVFTA	2023	2023	0	UKV!E5574
UKVFTA	2024	2024	0	UKV!F5574
UKVFTA	2025	2025	0	UKV!G5574
UKVFTA	2026	2026	0	UKV!H5574

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5574
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5572
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5572
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5572
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5572
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5572
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5572
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5572
RCEP A	2022	2022	0	RCEPT-A!D5593
RCEP A	2023	2023	0	RCEPT-A!E5593
RCEP A	2024	2024	0	RCEPT-A!F5593
RCEP A	2025	2025	0	RCEPT-A!G5593
RCEP A	2026	2026	0	RCEPT-A!H5593
RCEP A	2027	2027	0	RCEPT-A!I5593
RCEP B	2022	2022	0	B!D5593
RCEP B	2023	2023	0	B!E5593
RCEP B	2024	2024	0	B!F5593
RCEP B	2025	2025	0	B!G5593
RCEP B	2026	2026	0	B!H5593
RCEP B	2027	2027	0	B!I5593
RCEP C	2022	2022	0	C!D5593
RCEP C	2023	2023	0	C!E5593
RCEP C	2024	2024	0	C!F5593
RCEP C	2025	2025	0	C!G5593
RCEP C	2026	2026	0	C!H5593
RCEP C	2027	2027	0	C!I5593

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5593
RCEP D	2023	2023	0	D!E5593
RCEP D	2024	2024	0	D!F5593
RCEP D	2025	2025	0	D!G5593
RCEP D	2026	2026	0	D!H5593
RCEP D	2027	2027	0	D!I5593
RCEP E	2022	2022	0	E!D5596
RCEP E	2023	2023	0	E!E5596
RCEP E	2024	2024	0	E!F5596
RCEP E	2025	2025	0	E!G5596
RCEP E	2026	2026	0	E!H5596
RCEP E	2027	2027	0	E!I5596
RCEP F	2022	2022	0	F!D5593
RCEP F	2023	2023	0	F!E5593
RCEP F	2024	2024	0	F!F5593
RCEP F	2025	2025	0	F!G5593
RCEP F	2026	2026	0	F!H5593
RCEP F	2027	2027	0	F!I5593
VIFTA	2024	2024	0	VI!F5154
VIFTA	2025	2025	0	VI!G5154
VIFTA	2026	2026	0	VI!H5154
VIFTA	2027	2027	0	VI!I5154

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
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 3906.90 has 3 lines; 3906.90.92 is distinguished from its siblings by: Sodium polyacrylate.	3906.90.20 In dispersion; 3906.90.99 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 3906.90.92. 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 3906.90.92 was checked against BT2026 (cell BT2026!N5788), 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)
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.