

## HS 3909.40.90 detail

|                     |                                                                                                            |
|---------------------|------------------------------------------------------------------------------------------------------------|
| HS code             | 3909.40.90                                                                                                 |
| Description         | Amino-resins, phenolic resins and polyurethanes, in primary forms / - Phenolic resins: / - - Other         |
| Unit                | kg                                                                                                         |
| Generated           | 31/10/2026 14:03:24                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/39094090/">https://vietnamtariff.com/hs-code/39094090/</a>      |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source       |
|----------------------|--------------|------------------------|----------------|------------|--------------|
| Ordinary import duty | 4.5          | 4.5%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5844 |
| Preferential (MFN)   | 3            | 3%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5844 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5844 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad<br>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 |
| 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(-PH)       | 0% (except 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 |

| FTA     | Source value | Rate    | Data basis          | Period                | Proof of origin       | Legal basis    | Status     |
|---------|--------------|---------|---------------------|-----------------------|-----------------------|----------------|------------|
| 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   | 2.1          | 2.1%    | 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!E5645 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5606 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F5606 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G5606 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H5606 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I5606 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J5606 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E5650 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5650 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5650 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5650   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5650   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5650   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5648   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5648   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5648   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5648   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5648   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5648   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F5650   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5612 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F5608   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G5608   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H5608   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I5608   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J5608   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K5608   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E5619   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F5619   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G5619   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H5619   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I5619   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J5619   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D5658   |
| VCFTA   | 2023                                   | 2023 | 3            | VC!E5658   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F5658   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G5658    |
| VCFTA   | 2026   | 2026 | 0            | VC!H5658    |
| VCFTA   | 2027   | 2027 | 0            | VC!I5658    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D5659   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E5659   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F5659   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G5659   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H5659   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I5659   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D5662   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E5662   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F5662   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G5662   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H5662   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I5662   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D5631 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E5631 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F5631 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G5631 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H5631 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I5631 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D5633   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E5633   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F5633   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G5633   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H5633   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I5633     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5631   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5631   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5631   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5631   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5631   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5631   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5631   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D5652 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E5652 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F5652 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G5652 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H5652 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I5652 |
| RCEP B | 2022   | 2022           | 0            | B!D5652       |
| RCEP B | 2023   | 2023           | 0            | B!E5652       |
| RCEP B | 2024   | 2024           | 0            | B!F5652       |
| RCEP B | 2025   | 2025           | 0            | B!G5652       |
| RCEP B | 2026   | 2026           | 0            | B!H5652       |
| RCEP B | 2027   | 2027           | 0            | B!I5652       |
| RCEP C | 2022   | 2022           | 0            | C!D5652       |
| RCEP C | 2023   | 2023           | 0            | C!E5652       |
| RCEP C | 2024   | 2024           | 0            | C!F5652       |
| RCEP C | 2025   | 2025           | 0            | C!G5652       |
| RCEP C | 2026   | 2026           | 0            | C!H5652       |
| RCEP C | 2027   | 2027           | 0            | C!I5652       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 0            | D!D5652  |
| RCEP D | 2023   | 2023 | 0            | D!E5652  |
| RCEP D | 2024   | 2024 | 0            | D!F5652  |
| RCEP D | 2025   | 2025 | 0            | D!G5652  |
| RCEP D | 2026   | 2026 | 0            | D!H5652  |
| RCEP D | 2027   | 2027 | 0            | D!I5652  |
| RCEP E | 2022   | 2022 | 0            | E!D5655  |
| RCEP E | 2023   | 2023 | 0            | E!E5655  |
| RCEP E | 2024   | 2024 | 0            | E!F5655  |
| RCEP E | 2025   | 2025 | 0            | E!G5655  |
| RCEP E | 2026   | 2026 | 0            | E!H5655  |
| RCEP E | 2027   | 2027 | 0            | E!I5655  |
| RCEP F | 2022   | 2022 | 0            | F!D5652  |
| RCEP F | 2023   | 2023 | 0            | F!E5652  |
| RCEP F | 2024   | 2024 | 0            | F!F5652  |
| RCEP F | 2025   | 2025 | 0            | F!G5652  |
| RCEP F | 2026   | 2026 | 0            | F!H5652  |
| RCEP F | 2027   | 2027 | 0            | F!I5652  |
| VIFTA  | 2024   | 2024 | 2.7          | VI!F5210 |
| VIFTA  | 2025   | 2025 | 2.4          | VI!G5210 |
| VIFTA  | 2026   | 2026 | 2.1          | VI!H5210 |
| VIFTA  | 2027   | 2027 | 1.8          | VI!I5210 |

### 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): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)                                          |                                                              | 09/2024/TT-BYT-DM              | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| DOC-004 | YELLOW | Other item policy                                          | Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)                                          |                                                              | 09/2024/TT-BYT-DM              | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3909.40 has 2 lines; 3909.40.90 is distinguished from its siblings by: Other.                                                      | 3909.40.10 Moulding compounds other than phenol formaldehyde | 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 3909.40.90. 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 3% for 3909.40.90 was checked against BT2026 (cell BT2026!N5844), 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) |
| NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)                                          |

Item policy

NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.