Vietnam Tariff Intelligence

HS 3911.10.00 detail

HS code	3911.10.00
Description	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms / - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes
Unit	kg
Generated	02/11/2026 16:59:55
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/39111000/

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!K5850
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5850
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5850
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
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(-MY)	0% (except MY)	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
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!E5653
ATIGA	2022	2022	0	AT!E5614
ATIGA	2023	2023	0	AT!F5614
ATIGA	2024	2024	0	AT!G5614
ATIGA	2025	2025	0	AT!H5614
ATIGA	2026	2026	0	AT!I5614
ATIGA	2027	2027	0	AT!J5614
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5658
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5658
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5658
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5658

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5658
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5658
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5656
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5656
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5656
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5656
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5656
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5656
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5658
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5620
AIFTA	30/12/2022	2022	0	AI!F5616
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5616
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5616
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5616
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5616
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5616
VKFTA	2022	2022	0	VK!E5627
VKFTA	2023	2023	0	VK!F5627
VKFTA	2024	2024	0	VK!G5627
VKFTA	2025	2025	0	VK!H5627
VKFTA	2026	2026	0	VK!I5627
VKFTA	2027	2027	0	VK!J5627
VCFTA	2022	2022	0	VC!D5666
VCFTA	2023	2023	0	VC!E5666
VCFTA	2024	2024	0	VC!F5666
VCFTA	2025	2025	0	VC!G5666

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5666
VCFTA	2027	2027	0	VC!I5666
VN-EAEU	2022	2022	0	EAV!D5667
VN-EAEU	2023	2023	0	EAV!E5667
VN-EAEU	2024	2024	0	EAV!F5667
VN-EAEU	2025	2025	0	EAV!G5667
VN-EAEU	2026	2026	0	EAV!H5667
VN-EAEU	2027	2027	0	EAV!I5667
AHKFTA	2022	2022	0	AKH!D5670
AHKFTA	2023	2023	0	AKH!E5670
AHKFTA	2024	2024	0	AKH!F5670
AHKFTA	2025	2025	0	AKH!G5670
AHKFTA	2026	2026	0	AKH!H5670
AHKFTA	2027	2027	0	AKH!I5670
EVFTA	2022	2022	0	EV-NK!D5639
EVFTA	2023	2023	0	EV-NK!E5639
EVFTA	2024	2024	0	EV-NK!F5639
EVFTA	2025	2025	0	EV-NK!G5639
EVFTA	2026	2026	0	EV-NK!H5639
EVFTA	2027	2027	0	EV-NK!I5639
UKVFTA	2022	2022	0	UKV!D5641
UKVFTA	2023	2023	0	UKV!E5641
UKVFTA	2024	2024	0	UKV!F5641
UKVFTA	2025	2025	0	UKV!G5641
UKVFTA	2026	2026	0	UKV!H5641
UKVFTA	2027	2027	0	UKV!I5641

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5639
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5639
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5639
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5639
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5639
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5639
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5639
RCEP A	2022	2022	0	RCEPT-A!D5660
RCEP A	2023	2023	0	RCEPT-A!E5660
RCEP A	2024	2024	0	RCEPT-A!F5660
RCEP A	2025	2025	0	RCEPT-A!G5660
RCEP A	2026	2026	0	RCEPT-A!H5660
RCEP A	2027	2027	0	RCEPT-A!I5660
RCEP B	2022	2022	0	B!D5660
RCEP B	2023	2023	0	B!E5660
RCEP B	2024	2024	0	B!F5660
RCEP B	2025	2025	0	B!G5660
RCEP B	2026	2026	0	B!H5660
RCEP B	2027	2027	0	B!I5660
RCEP C	2022	2022	0	C!D5660
RCEP C	2023	2023	0	C!E5660
RCEP C	2024	2024	0	C!F5660
RCEP C	2025	2025	0	C!G5660
RCEP C	2026	2026	0	C!H5660
RCEP C	2027	2027	0	C!I5660
RCEP D	2022	2022	0	D!D5660

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5660
RCEP D	2024	2024	0	D!F5660
RCEP D	2025	2025	0	D!G5660
RCEP D	2026	2026	0	D!H5660
RCEP D	2027	2027	0	D!I5660
RCEP E	2022	2022	0	E!D5663
RCEP E	2023	2023	0	E!E5663
RCEP E	2024	2024	0	E!F5663
RCEP E	2025	2025	0	E!G5663
RCEP E	2026	2026	0	E!H5663
RCEP E	2027	2027	0	E!I5663
RCEP F	2022	2022	0	F!D5660
RCEP F	2023	2023	0	F!E5660
RCEP F	2024	2024	0	F!F5660
RCEP F	2025	2025	0	F!G5660
RCEP F	2026	2026	0	F!H5660
RCEP F	2027	2027	0	F!I5660
VIFTA	2024	2024	0	VI!F5216
VIFTA	2025	2025	0	VI!G5216
VIFTA	2026	2026	0	VI!H5216
VIFTA	2027	2027	0	VI!I5216

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
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 3911.10.00. 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 3911.10.00 was checked against BT2026 (cell BT2026!N5850), 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.