Vietnam Tariff Intelligence

HS 3912.90.20 detail

HS code	3912.90.20
Description	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms / - Other: / - - In the form of granules
Unit	kg
Generated	12/11/2026 03:40:19
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/39129020/

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!K5867
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5867
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5867
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
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

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	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!E5671
ATIGA	2022	2022	0	AT!E5632
ATIGA	2023	2023	0	AT!F5632
ATIGA	2024	2024	0	AT!G5632
ATIGA	2025	2025	0	AT!H5632
ATIGA	2026	2026	0	AT!I5632
ATIGA	2027	2027	0	AT!J5632
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5676
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5676
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5676

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5676
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5676
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5676
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5674
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5674
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5674
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5674
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5674
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5674
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5676
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5638
AIFTA	30/12/2022	2022	0	AI!F5634
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5634
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5634
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5634
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5634
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5634
VKFTA	2022	2022	0	VK!E5645
VKFTA	2023	2023	0	VK!F5645
VKFTA	2024	2024	0	VK!G5645
VKFTA	2025	2025	0	VK!H5645
VKFTA	2026	2026	0	VK!I5645
VKFTA	2027	2027	0	VK!J5645
VCFTA	2022	2022	0	VC!D5684
VCFTA	2023	2023	0	VC!E5684
VCFTA	2024	2024	0	VC!F5684

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5684
VCFTA	2026	2026	0	VC!H5684
VCFTA	2027	2027	0	VC!I5684
VN-EAEU	2022	2022	0	EAV!D5685
VN-EAEU	2023	2023	0	EAV!E5685
VN-EAEU	2024	2024	0	EAV!F5685
VN-EAEU	2025	2025	0	EAV!G5685
VN-EAEU	2026	2026	0	EAV!H5685
VN-EAEU	2027	2027	0	EAV!I5685
AHKFTA	2022	2022	0	AKH!D5688
AHKFTA	2023	2023	0	AKH!E5688
AHKFTA	2024	2024	0	AKH!F5688
AHKFTA	2025	2025	0	AKH!G5688
AHKFTA	2026	2026	0	AKH!H5688
AHKFTA	2027	2027	0	AKH!I5688
EVFTA	2022	2022	0	EV-NK!D5657
EVFTA	2023	2023	0	EV-NK!E5657
EVFTA	2024	2024	0	EV-NK!F5657
EVFTA	2025	2025	0	EV-NK!G5657
EVFTA	2026	2026	0	EV-NK!H5657
EVFTA	2027	2027	0	EV-NK!I5657
UKVFTA	2022	2022	0	UKV!D5659
UKVFTA	2023	2023	0	UKV!E5659
UKVFTA	2024	2024	0	UKV!F5659
UKVFTA	2025	2025	0	UKV!G5659
UKVFTA	2026	2026	0	UKV!H5659

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5659
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5657
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5657
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5657
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5657
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5657
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5657
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5657
RCEP A	2022	2022	0	RCEPT-A!D5678
RCEP A	2023	2023	0	RCEPT-A!E5678
RCEP A	2024	2024	0	RCEPT-A!F5678
RCEP A	2025	2025	0	RCEPT-A!G5678
RCEP A	2026	2026	0	RCEPT-A!H5678
RCEP A	2027	2027	0	RCEPT-A!I5678
RCEP B	2022	2022	0	B!D5678
RCEP B	2023	2023	0	B!E5678
RCEP B	2024	2024	0	B!F5678
RCEP B	2025	2025	0	B!G5678
RCEP B	2026	2026	0	B!H5678
RCEP B	2027	2027	0	B!I5678
RCEP C	2022	2022	0	C!D5678
RCEP C	2023	2023	0	C!E5678
RCEP C	2024	2024	0	C!F5678
RCEP C	2025	2025	0	C!G5678
RCEP C	2026	2026	0	C!H5678
RCEP C	2027	2027	0	C!I5678

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5678
RCEP D	2023	2023	0	D!E5678
RCEP D	2024	2024	0	D!F5678
RCEP D	2025	2025	0	D!G5678
RCEP D	2026	2026	0	D!H5678
RCEP D	2027	2027	0	D!I5678
RCEP E	2022	2022	0	E!D5681
RCEP E	2023	2023	0	E!E5681
RCEP E	2024	2024	0	E!F5681
RCEP E	2025	2025	0	E!G5681
RCEP E	2026	2026	0	E!H5681
RCEP E	2027	2027	0	E!I5681
RCEP F	2022	2022	0	F!D5678
RCEP F	2023	2023	0	F!E5678
RCEP F	2024	2024	0	F!F5678
RCEP F	2025	2025	0	F!G5678
RCEP F	2026	2026	0	F!H5678
RCEP F	2027	2027	0	F!I5678
VIFTA	2024	2024	0	VI!F5233
VIFTA	2025	2025	0	VI!G5233
VIFTA	2026	2026	0	VI!H5233
VIFTA	2027	2027	0	VI!I5233

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 3912.90 has 2 lines; 3912.90.20 is distinguished from its siblings by: In the form of granules.	3912.90.90 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 3912.90.20. 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 3912.90.20 was checked against BT2026 (cell BT2026!N5867), 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.