Vietnam Tariff Intelligence

HS 3913.90.90 detail

HS code	3913.90.90
Description	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms / - Other: / - - Other
Unit	kg
Generated	02/11/2026 03:37:59
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/39139090/

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!K5875
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5875
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5875
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0%	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!E5680

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5641
ATIGA	2023	2023	0	AT!F5641
ATIGA	2024	2024	0	AT!G5641
ATIGA	2025	2025	0	AT!H5641
ATIGA	2026	2026	0	AT!I5641
ATIGA	2027	2027	0	AT!J5641
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5685
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5685
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5685
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5685
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5685
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5685
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5683
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5683
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5683
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5683
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5683
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5683
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5685
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5647
AIFTA	30/12/2022	2022	0	AI!F5643
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5643
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5643
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5643
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5643
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5643

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5654
VKFTA	2023	2023	0	VK!F5654
VKFTA	2024	2024	0	VK!G5654
VKFTA	2025	2025	0	VK!H5654
VKFTA	2026	2026	0	VK!I5654
VKFTA	2027	2027	0	VK!J5654
VCFTA	2022	2022	0	VC!D5693
VCFTA	2023	2023	0	VC!E5693
VCFTA	2024	2024	0	VC!F5693
VCFTA	2025	2025	0	VC!G5693
VCFTA	2026	2026	0	VC!H5693
VCFTA	2027	2027	0	VC!I5693
VN-EAEU	2022	2022	0	EAV!D5694
VN-EAEU	2023	2023	0	EAV!E5694
VN-EAEU	2024	2024	0	EAV!F5694
VN-EAEU	2025	2025	0	EAV!G5694
VN-EAEU	2026	2026	0	EAV!H5694
VN-EAEU	2027	2027	0	EAV!I5694
AHKFTA	2022	2022	0	AKH!D5697
AHKFTA	2023	2023	0	AKH!E5697
AHKFTA	2024	2024	0	AKH!F5697
AHKFTA	2025	2025	0	AKH!G5697
AHKFTA	2026	2026	0	AKH!H5697
AHKFTA	2027	2027	0	AKH!I5697
EVFTA	2022	2022	0	EV-NK!D5666
EVFTA	2023	2023	0	EV-NK!E5666

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5666
EVFTA	2025	2025	0	EV-NK!G5666
EVFTA	2026	2026	0	EV-NK!H5666
EVFTA	2027	2027	0	EV-NK!I5666
UKVFTA	2022	2022	0	UKV!D5668
UKVFTA	2023	2023	0	UKV!E5668
UKVFTA	2024	2024	0	UKV!F5668
UKVFTA	2025	2025	0	UKV!G5668
UKVFTA	2026	2026	0	UKV!H5668
UKVFTA	2027	2027	0	UKV!I5668
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5666
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5666
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5666
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5666
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5666
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5666
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5666
RCEP A	2022	2022	0	RCEPT-A!D5687
RCEP A	2023	2023	0	RCEPT-A!E5687
RCEP A	2024	2024	0	RCEPT-A!F5687
RCEP A	2025	2025	0	RCEPT-A!G5687
RCEP A	2026	2026	0	RCEPT-A!H5687
RCEP A	2027	2027	0	RCEPT-A!I5687
RCEP B	2022	2022	0	B!D5687
RCEP B	2023	2023	0	B!E5687
RCEP B	2024	2024	0	B!F5687

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5687
RCEP B	2026	2026	0	B!H5687
RCEP B	2027	2027	0	B!I5687
RCEP C	2022	2022	0	C!D5687
RCEP C	2023	2023	0	C!E5687
RCEP C	2024	2024	0	C!F5687
RCEP C	2025	2025	0	C!G5687
RCEP C	2026	2026	0	C!H5687
RCEP C	2027	2027	0	C!I5687
RCEP D	2022	2022	0	D!D5687
RCEP D	2023	2023	0	D!E5687
RCEP D	2024	2024	0	D!F5687
RCEP D	2025	2025	0	D!G5687
RCEP D	2026	2026	0	D!H5687
RCEP D	2027	2027	0	D!I5687
RCEP E	2022	2022	0	E!D5690
RCEP E	2023	2023	0	E!E5690
RCEP E	2024	2024	0	E!F5690
RCEP E	2025	2025	0	E!G5690
RCEP E	2026	2026	0	E!H5690
RCEP E	2027	2027	0	E!I5690
RCEP F	2022	2022	0	F!D5687
RCEP F	2023	2023	0	F!E5687
RCEP F	2024	2024	0	F!F5687
RCEP F	2025	2025	0	F!G5687
RCEP F	2026	2026	0	F!H5687

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5687
VIFTA	2024	2024	0	VI!F5241
VIFTA	2025	2025	0	VI!G5241
VIFTA	2026	2026	0	VI!H5241
VIFTA	2027	2027	0	VI!I5241

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
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 3913.90 has 4 lines; 3913.90.90 is distinguished from its siblings by: Other.	3913.90.10 Hardened proteins; 3913.90.20 Chemical derivatives of natural rubber; 3913.90.30 Starch-based polymers	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3913.90.90. 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 0% for 3913.90.90 was checked against BT2026 (cell BT2026!N5875), 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)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
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.