Vietnam Tariff Intelligence

HS 3914.00.00 detail

HS code	3914.00.00
Description	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms
Unit	kg/lít
Generated	03/11/2026 21:54:07
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/39140000/

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!K5876
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5876
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5876
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E5682
ATIGA	2022	2022	0	AT!E5643

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5643
ATIGA	2024	2024	0	AT!G5643
ATIGA	2025	2025	0	AT!H5643
ATIGA	2026	2026	0	AT!I5643
ATIGA	2027	2027	0	AT!J5643
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5687
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5687
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5687
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5687
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5687
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5687
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5685
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5685
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5685
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5685
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5685
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5685
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5687
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5649
AIFTA	30/12/2022	2022	0	AI!F5645
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5645
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5645
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5645
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5645
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5645
VKFTA	2022	2022	0	VK!E5656

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5656
VKFTA	2024	2024	0	VK!G5656
VKFTA	2025	2025	0	VK!H5656
VKFTA	2026	2026	0	VK!I5656
VKFTA	2027	2027	0	VK!J5656
VCFTA	2022	2022	0	VC!D5695
VCFTA	2023	2023	0	VC!E5695
VCFTA	2024	2024	0	VC!F5695
VCFTA	2025	2025	0	VC!G5695
VCFTA	2026	2026	0	VC!H5695
VCFTA	2027	2027	0	VC!I5695
VN-EAEU	2022	2022	0	EAV!D5696
VN-EAEU	2023	2023	0	EAV!E5696
VN-EAEU	2024	2024	0	EAV!F5696
VN-EAEU	2025	2025	0	EAV!G5696
VN-EAEU	2026	2026	0	EAV!H5696
VN-EAEU	2027	2027	0	EAV!I5696
AHKFTA	2022	2022	0	AKH!D5699
AHKFTA	2023	2023	0	AKH!E5699
AHKFTA	2024	2024	0	AKH!F5699
AHKFTA	2025	2025	0	AKH!G5699
AHKFTA	2026	2026	0	AKH!H5699
AHKFTA	2027	2027	0	AKH!I5699
EVFTA	2022	2022	0	EV-NK!D5668
EVFTA	2023	2023	0	EV-NK!E5668
EVFTA	2024	2024	0	EV-NK!F5668

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5668
EVFTA	2026	2026	0	EV-NK!H5668
EVFTA	2027	2027	0	EV-NK!I5668
UKVFTA	2022	2022	0	UKV!D5670
UKVFTA	2023	2023	0	UKV!E5670
UKVFTA	2024	2024	0	UKV!F5670
UKVFTA	2025	2025	0	UKV!G5670
UKVFTA	2026	2026	0	UKV!H5670
UKVFTA	2027	2027	0	UKV!I5670
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5668
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5668
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5668
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5668
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5668
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5668
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5668
RCEP A	2022	2022	0	RCEPT-A!D5689
RCEP A	2023	2023	0	RCEPT-A!E5689
RCEP A	2024	2024	0	RCEPT-A!F5689
RCEP A	2025	2025	0	RCEPT-A!G5689
RCEP A	2026	2026	0	RCEPT-A!H5689
RCEP A	2027	2027	0	RCEPT-A!I5689
RCEP B	2022	2022	0	B!D5689
RCEP B	2023	2023	0	B!E5689
RCEP B	2024	2024	0	B!F5689
RCEP B	2025	2025	0	B!G5689

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5689
RCEP B	2027	2027	0	B!I5689
RCEP C	2022	2022	0	C!D5689
RCEP C	2023	2023	0	C!E5689
RCEP C	2024	2024	0	C!F5689
RCEP C	2025	2025	0	C!G5689
RCEP C	2026	2026	0	C!H5689
RCEP C	2027	2027	0	C!I5689
RCEP D	2022	2022	0	D!D5689
RCEP D	2023	2023	0	D!E5689
RCEP D	2024	2024	0	D!F5689
RCEP D	2025	2025	0	D!G5689
RCEP D	2026	2026	0	D!H5689
RCEP D	2027	2027	0	D!I5689
RCEP E	2022	2022	0	E!D5692
RCEP E	2023	2023	0	E!E5692
RCEP E	2024	2024	0	E!F5692
RCEP E	2025	2025	0	E!G5692
RCEP E	2026	2026	0	E!H5692
RCEP E	2027	2027	0	E!I5692
RCEP F	2022	2022	0	F!D5689
RCEP F	2023	2023	0	F!E5689
RCEP F	2024	2024	0	F!F5689
RCEP F	2025	2025	0	F!G5689
RCEP F	2026	2026	0	F!H5689
RCEP F	2027	2027	0	F!I5689

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F5242
VIFTA	2025	2025	0	VI!G5242
VIFTA	2026	2026	0	VI!H5242
VIFTA	2027	2027	0	VI!I5242

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
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 3914.00.00. 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 3914.00.00 was checked against BT2026 (cell BT2026!N5876), 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)
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.