Vietnam Tariff Intelligence

HS 3506.91.10 detail

HS code	3506.91.10
Description	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg / - Other: / - - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber: / - - - Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels
Unit	kg
Generated	09/11/2026 15:52:18
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/35069110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	21	21%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5161
Preferential (MFN)	14	14%	26/2023/NĐ-CP	2023-07-15	BT2026!N5161
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5161
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	7	7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7	7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7	7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7	7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7	7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	7,6	7.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.6	5.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	14	14%	Consolidated BT2026	2026	AHK	123/2022/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!E5040
ATIGA	2022	2022	0	AT!E5001
ATIGA	2023	2023	0	AT!F5001
ATIGA	2024	2024	0	AT!G5001
ATIGA	2025	2025	0	AT!H5001
ATIGA	2026	2026	0	AT!I5001
ATIGA	2027	2027	0	AT!J5001
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5045
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5045
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5045
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5045
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5045
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5045
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5043
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5043
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5043
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5043
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5043
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5043
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5043
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5007
AIFTA	30/12/2022	2022	5	AI!F5003
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G5003
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H5003
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I5003
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J5003
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K5003

VKFTA	2022	2022	5	VK!E5012
VKFTA	2023	2023	5	VK!F5012
VKFTA	2024	2024	5	VK!G5012
VKFTA	2025	2025	5	VK!H5012
VKFTA	2026	2026	5	VK!I5012
VKFTA	2027	2027	5	VK!J5012
VCFTA	2022	2022	3	VC!D5050
VCFTA	2023	2023	1	VC!E5050
VCFTA	2024	2024	0	VC!F5050
VCFTA	2025	2025	0	VC!G5050
VCFTA	2026	2026	0	VC!H5050
VCFTA	2027	2027	0	VC!I5050
VN-EAEU	2022	2022	0	EAV!D5047
VN-EAEU	2023	2023	0	EAV!E5047
VN-EAEU	2024	2024	0	EAV!F5047
VN-EAEU	2025	2025	0	EAV!G5047
VN-EAEU	2026	2026	0	EAV!H5047
VN-EAEU	2027	2027	0	EAV!I5047
AHKFTA	2022	2022	14	AKH!D5055
AHKFTA	2023	2023	14	AKH!E5055
AHKFTA	2024	2024	14	AKH!F5055
AHKFTA	2025	2025	14	AKH!G5055
AHKFTA	2026	2026	14	AKH!H5055
AHKFTA	2027	2027	14	AKH!I5055
EVFTA	2022	2022	7	EV-NK!D5026
EVFTA	2023	2023	4,6	EV-NK!E5026
EVFTA	2024	2024	2,3	EV-NK!F5026

EVFTA	2025	2025	0	EV-NK!G5026
EVFTA	2026	2026	0	EV-NK!H5026
EVFTA	2027	2027	0	EV-NK!I5026
UKVFTA	2022	2022	7	UKV!D5028
UKVFTA	2023	2023	4,6	UKV!E5028
UKVFTA	2024	2024	2,3	UKV!F5028
UKVFTA	2025	2025	0	UKV!G5028
UKVFTA	2026	2026	0	UKV!H5028
UKVFTA	2027	2027	0	UKV!I5028
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5026
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5026
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5026
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5026
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5026
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5026
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5026
RCEP A	2022	2022	12,6	RCEPT-A!D5047
RCEP A	2023	2023	11,2	RCEPT-A!E5047
RCEP A	2024	2024	9,8	RCEPT-A!F5047
RCEP A	2025	2025	8,4	RCEPT-A!G5047
RCEP A	2026	2026	7	RCEPT-A!H5047
RCEP A	2027	2027	5,6	RCEPT-A!I5047
RCEP B	2022	2022	12,6	B!D5047
RCEP B	2023	2023	11,2	B!E5047
RCEP B	2024	2024	9,8	B!F5047
RCEP B	2025	2025	8,4	B!G5047
RCEP B	2026	2026	7	B!H5047

RCEP B	2027	2027	5,6	B!I5047
RCEP C	2022	2022	12,6	C!D5047
RCEP C	2023	2023	11,2	C!E5047
RCEP C	2024	2024	9,8	C!F5047
RCEP C	2025	2025	8,4	C!G5047
RCEP C	2026	2026	7	C!H5047
RCEP C	2027	2027	5,6	C!I5047
RCEP D	2022	2022	12,7	D!D5047
RCEP D	2023	2023	11,5	D!E5047
RCEP D	2024	2024	10,2	D!F5047
RCEP D	2025	2025	8,9	D!G5047
RCEP D	2026	2026	7,6	D!H5047
RCEP D	2027	2027	6,4	D!I5047
RCEP E	2022	2022	12,6	E!D5050
RCEP E	2023	2023	11,2	E!E5050
RCEP E	2024	2024	9,8	E!F5050
RCEP E	2025	2025	8,4	E!G5050
RCEP E	2026	2026	7	E!H5050
RCEP E	2027	2027	5,6	E!I5050
RCEP F	2022	2022	12,6	F!D5047
RCEP F	2023	2023	11,2	F!E5047
RCEP F	2024	2024	9,8	F!F5047
RCEP F	2025	2025	8,4	F!G5047
RCEP F	2026	2026	7	F!H5047
RCEP F	2027	2027	5,6	F!I5047
VIFTA	2024	2024	11.2	VI!F4652
VIFTA	2025	2025	8.4	VI!G4652

VIFTA	2026	2026	5.6	VI!H4652
VIFTA	2027	2027	2.8	VI!I4652

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 14%: the preferential rate is equal to or higher than the MFN rate (14%) in the source tariff – claiming the FTA brings no saving.	MFN 14%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3506.91 has 2 lines; 3506.91.10 is distinguished from its siblings by: Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels.	3506.91.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3506.91.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3506.91.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 3506.91.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 14% for 3506.91.10 was checked against BT2026 (cell BT2026!N5161), 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

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.