Vietnam Tariff Intelligence

HS 3506.91.90 detail

HS code	3506.91.90
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: / - - - Other
Unit	kg
Generated	16/11/2026 16:45:43
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/35069190/

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!K5162
Preferential (MFN)	14	14%	26/2023/NĐ-CP	2023-07-15	BT2026!N5162
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5162
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
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!E5041

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5002
ATIGA	2023	2023	0	AT!F5002
ATIGA	2024	2024	0	AT!G5002
ATIGA	2025	2025	0	AT!H5002
ATIGA	2026	2026	0	AT!I5002
ATIGA	2027	2027	0	AT!J5002
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5046
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5046
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5046
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5046
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5046
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5046
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5044
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5044
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5044
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5044
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5044
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5044
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5044
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5008
AIFTA	30/12/2022	2022	5	AI!F5004
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G5004
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H5004
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I5004
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J5004
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K5004

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E5013
VKFTA	2023	2023	5	VK!F5013
VKFTA	2024	2024	5	VK!G5013
VKFTA	2025	2025	5	VK!H5013
VKFTA	2026	2026	5	VK!I5013
VKFTA	2027	2027	5	VK!J5013
VCFTA	2022	2022	3	VC!D5051
VCFTA	2023	2023	1	VC!E5051
VCFTA	2024	2024	0	VC!F5051
VCFTA	2025	2025	0	VC!G5051
VCFTA	2026	2026	0	VC!H5051
VCFTA	2027	2027	0	VC!I5051
VN-EAEU	2022	2022	0	EAV!D5048
VN-EAEU	2023	2023	0	EAV!E5048
VN-EAEU	2024	2024	0	EAV!F5048
VN-EAEU	2025	2025	0	EAV!G5048
VN-EAEU	2026	2026	0	EAV!H5048
VN-EAEU	2027	2027	0	EAV!I5048
AHKFTA	2022	2022	14	AKH!D5056
AHKFTA	2023	2023	14	AKH!E5056
AHKFTA	2024	2024	14	AKH!F5056
AHKFTA	2025	2025	14	AKH!G5056
AHKFTA	2026	2026	14	AKH!H5056
AHKFTA	2027	2027	14	AKH!I5056
EVFTA	2022	2022	7	EV-NK!D5027
EVFTA	2023	2023	4,6	EV-NK!E5027

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	2,3	EV-NK!F5027
EVFTA	2025	2025	0	EV-NK!G5027
EVFTA	2026	2026	0	EV-NK!H5027
EVFTA	2027	2027	0	EV-NK!I5027
UKVFTA	2022	2022	7	UKV!D5029
UKVFTA	2023	2023	4,6	UKV!E5029
UKVFTA	2024	2024	2,3	UKV!F5029
UKVFTA	2025	2025	0	UKV!G5029
UKVFTA	2026	2026	0	UKV!H5029
UKVFTA	2027	2027	0	UKV!I5029
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5027
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5027
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5027
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5027
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5027
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5027
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5027
RCEP A	2022	2022	12,6	RCEPT-A!D5048
RCEP A	2023	2023	11,2	RCEPT-A!E5048
RCEP A	2024	2024	9,8	RCEPT-A!F5048
RCEP A	2025	2025	8,4	RCEPT-A!G5048
RCEP A	2026	2026	7	RCEPT-A!H5048
RCEP A	2027	2027	5,6	RCEPT-A!I5048
RCEP B	2022	2022	12,6	B!D5048
RCEP B	2023	2023	11,2	B!E5048
RCEP B	2024	2024	9,8	B!F5048

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	8,4	B!G5048
RCEP B	2026	2026	7	B!H5048
RCEP B	2027	2027	5,6	B!I5048
RCEP C	2022	2022	12,6	C!D5048
RCEP C	2023	2023	11,2	C!E5048
RCEP C	2024	2024	9,8	C!F5048
RCEP C	2025	2025	8,4	C!G5048
RCEP C	2026	2026	7	C!H5048
RCEP C	2027	2027	5,6	C!I5048
RCEP D	2022	2022	12,7	D!D5048
RCEP D	2023	2023	11,5	D!E5048
RCEP D	2024	2024	10,2	D!F5048
RCEP D	2025	2025	8,9	D!G5048
RCEP D	2026	2026	7,6	D!H5048
RCEP D	2027	2027	6,4	D!I5048
RCEP E	2022	2022	12,6	E!D5051
RCEP E	2023	2023	11,2	E!E5051
RCEP E	2024	2024	9,8	E!F5051
RCEP E	2025	2025	8,4	E!G5051
RCEP E	2026	2026	7	E!H5051
RCEP E	2027	2027	5,6	E!I5051
RCEP F	2022	2022	12,6	F!D5048
RCEP F	2023	2023	11,2	F!E5048
RCEP F	2024	2024	9,8	F!F5048
RCEP F	2025	2025	8,4	F!G5048
RCEP F	2026	2026	7	F!H5048

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	5,6	F!I5048
VIFTA	2024	2024	11.2	VI!F4653
VIFTA	2025	2025	8.4	VI!G4653
VIFTA	2026	2026	5.6	VI!H4653
VIFTA	2027	2027	2.8	VI!I4653

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; 3506.91.90 is distinguished from its siblings by: Other.	3506.91.10 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	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	3506.91.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3506.91.90	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3506.91.90. 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 14% for 3506.91.90 was checked against BT2026 (cell BT2026!N5162), 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.