Vietnam Tariff Intelligence

HS 3704.00.90 detail

HS code	3704.00.90
Description	Photographic plates, film, paper, paperboard and textiles, exposed but not developed / - Other
Unit	kg
Generated	11/11/2026 08:29:09
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/37040090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5264
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N5264
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5264
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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	3.4	3.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	6	6%	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!E5145
ATIGA	2022	2022	0	AT!E5106

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5106
ATIGA	2024	2024	0	AT!G5106
ATIGA	2025	2025	0	AT!H5106
ATIGA	2026	2026	0	AT!I5106
ATIGA	2027	2027	0	AT!J5106
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5150
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5150
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5150
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5150
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5150
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5150
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E5148
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F5148
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5148
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5148
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5148
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5148
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5148
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5112
AIFTA	30/12/2022	2022	0	AI!F5108
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5108
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5108
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5108
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5108
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5108
VKFTA	2022	2022	0	VK!E5117

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5117
VKFTA	2024	2024	0	VK!G5117
VKFTA	2025	2025	0	VK!H5117
VKFTA	2026	2026	0	VK!I5117
VKFTA	2027	2027	0	VK!J5117
VCFTA	2022	2022	3	VC!D5155
VCFTA	2023	2023	1	VC!E5155
VCFTA	2024	2024	0	VC!F5155
VCFTA	2025	2025	0	VC!G5155
VCFTA	2026	2026	0	VC!H5155
VCFTA	2027	2027	0	VC!I5155
VN-EAEU	2022	2022	0	EAV!D5152
VN-EAEU	2023	2023	0	EAV!E5152
VN-EAEU	2024	2024	0	EAV!F5152
VN-EAEU	2025	2025	0	EAV!G5152
VN-EAEU	2026	2026	0	EAV!H5152
VN-EAEU	2027	2027	0	EAV!I5152
AHKFTA	2022	2022	6	AKH!D5160
AHKFTA	2023	2023	6	AKH!E5160
AHKFTA	2024	2024	6	AKH!F5160
AHKFTA	2025	2025	6	AKH!G5160
AHKFTA	2026	2026	6	AKH!H5160
AHKFTA	2027	2027	6	AKH!I5160
EVFTA	2022	2022	0	EV-NK!D5131
EVFTA	2023	2023	0	EV-NK!E5131
EVFTA	2024	2024	0	EV-NK!F5131

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5131
EVFTA	2026	2026	0	EV-NK!H5131
EVFTA	2027	2027	0	EV-NK!I5131
UKVFTA	2022	2022	0	UKV!D5133
UKVFTA	2023	2023	0	UKV!E5133
UKVFTA	2024	2024	0	UKV!F5133
UKVFTA	2025	2025	0	UKV!G5133
UKVFTA	2026	2026	0	UKV!H5133
UKVFTA	2027	2027	0	UKV!I5133
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5131
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5131
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5131
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5131
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5131
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5131
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5131
RCEP A	2022	2022	0	RCEPT-A!D5152
RCEP A	2023	2023	0	RCEPT-A!E5152
RCEP A	2024	2024	0	RCEPT-A!F5152
RCEP A	2025	2025	0	RCEPT-A!G5152
RCEP A	2026	2026	0	RCEPT-A!H5152
RCEP A	2027	2027	0	RCEPT-A!I5152
RCEP B	2022	2022	0	B!D5152
RCEP B	2023	2023	0	B!E5152
RCEP B	2024	2024	0	B!F5152
RCEP B	2025	2025	0	B!G5152

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5152
RCEP B	2027	2027	0	B!I5152
RCEP C	2022	2022	0	C!D5152
RCEP C	2023	2023	0	C!E5152
RCEP C	2024	2024	0	C!F5152
RCEP C	2025	2025	0	C!G5152
RCEP C	2026	2026	0	C!H5152
RCEP C	2027	2027	0	C!I5152
RCEP D	2022	2022	0	D!D5152
RCEP D	2023	2023	0	D!E5152
RCEP D	2024	2024	0	D!F5152
RCEP D	2025	2025	0	D!G5152
RCEP D	2026	2026	0	D!H5152
RCEP D	2027	2027	0	D!I5152
RCEP E	2022	2022	0	E!D5155
RCEP E	2023	2023	0	E!E5155
RCEP E	2024	2024	0	E!F5155
RCEP E	2025	2025	0	E!G5155
RCEP E	2026	2026	0	E!H5155
RCEP E	2027	2027	0	E!I5155
RCEP F	2022	2022	0	F!D5152
RCEP F	2023	2023	0	F!E5152
RCEP F	2024	2024	0	F!F5152
RCEP F	2025	2025	0	F!G5152
RCEP F	2026	2026	0	F!H5152
RCEP F	2027	2027	0	F!I5152

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	5.1	VI!F4747
VIFTA	2025	2025	4.3	VI!G4747
VIFTA	2026	2026	3.4	VI!H4747
VIFTA	2027	2027	2.6	VI!I4747

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 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		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 3704.00 has 2 lines; 3704.00.90 is distinguished from its siblings by: Other.	3704.00.10 X-ray plates or film	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 "5/8/10".		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 3704.00.90. 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 6% for 3704.00.90 was checked against BT2026 (cell BT2026!N5264), 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.