Vietnam Tariff Intelligence

HS 3706.90.40 detail

HS code	3706.90.40
Description	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track / - Other: / - - Other, consisting only of sound track
Unit	m
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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/37069040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5279
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5279
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5279
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	2.9	2.9%	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!E5162

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5123
ATIGA	2023	2023	0	AT!F5123
ATIGA	2024	2024	0	AT!G5123
ATIGA	2025	2025	0	AT!H5123
ATIGA	2026	2026	0	AT!I5123
ATIGA	2027	2027	0	AT!J5123
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5167
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5167
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5167
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5167
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5167
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5167
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5165
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5165
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5165
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5165
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5165
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5165
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5165
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5129
AIFTA	30/12/2022	2022	0	AI!F5125
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5125
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5125
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5125
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5125
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5125

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5134
VKFTA	2023	2023	0	VK!F5134
VKFTA	2024	2024	0	VK!G5134
VKFTA	2025	2025	0	VK!H5134
VKFTA	2026	2026	0	VK!I5134
VKFTA	2027	2027	0	VK!J5134
VCFTA	2022	2022	5	VC!D5172
VCFTA	2023	2023	5	VC!E5172
VCFTA	2024	2024	0	VC!F5172
VCFTA	2025	2025	0	VC!G5172
VCFTA	2026	2026	0	VC!H5172
VCFTA	2027	2027	0	VC!I5172
VN-EAEU	2022	2022	0	EAV!D5169
VN-EAEU	2023	2023	0	EAV!E5169
VN-EAEU	2024	2024	0	EAV!F5169
VN-EAEU	2025	2025	0	EAV!G5169
VN-EAEU	2026	2026	0	EAV!H5169
VN-EAEU	2027	2027	0	EAV!I5169
AHKFTA	2022	2022	0	AKH!D5177
AHKFTA	2023	2023	0	AKH!E5177
AHKFTA	2024	2024	0	AKH!F5177
AHKFTA	2025	2025	0	AKH!G5177
AHKFTA	2026	2026	0	AKH!H5177
AHKFTA	2027	2027	0	AKH!I5177
EVFTA	2022	2022	0	EV-NK!D5148
EVFTA	2023	2023	0	EV-NK!E5148

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5148
EVFTA	2025	2025	0	EV-NK!G5148
EVFTA	2026	2026	0	EV-NK!H5148
EVFTA	2027	2027	0	EV-NK!I5148
UKVFTA	2022	2022	0	UKV!D5150
UKVFTA	2023	2023	0	UKV!E5150
UKVFTA	2024	2024	0	UKV!F5150
UKVFTA	2025	2025	0	UKV!G5150
UKVFTA	2026	2026	0	UKV!H5150
UKVFTA	2027	2027	0	UKV!I5150
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5148
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5148
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5148
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5148
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5148
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5148
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5148
RCEP A	2022	2022	0	RCEPT-A!D5169
RCEP A	2023	2023	0	RCEPT-A!E5169
RCEP A	2024	2024	0	RCEPT-A!F5169
RCEP A	2025	2025	0	RCEPT-A!G5169
RCEP A	2026	2026	0	RCEPT-A!H5169
RCEP A	2027	2027	0	RCEPT-A!I5169
RCEP B	2022	2022	0	B!D5169
RCEP B	2023	2023	0	B!E5169
RCEP B	2024	2024	0	B!F5169

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5169
RCEP B	2026	2026	0	B!H5169
RCEP B	2027	2027	0	B!I5169
RCEP C	2022	2022	0	C!D5169
RCEP C	2023	2023	0	C!E5169
RCEP C	2024	2024	0	C!F5169
RCEP C	2025	2025	0	C!G5169
RCEP C	2026	2026	0	C!H5169
RCEP C	2027	2027	0	C!I5169
RCEP D	2022	2022	0	D!D5169
RCEP D	2023	2023	0	D!E5169
RCEP D	2024	2024	0	D!F5169
RCEP D	2025	2025	0	D!G5169
RCEP D	2026	2026	0	D!H5169
RCEP D	2027	2027	0	D!I5169
RCEP E	2022	2022	0	E!D5172
RCEP E	2023	2023	0	E!E5172
RCEP E	2024	2024	0	E!F5172
RCEP E	2025	2025	0	E!G5172
RCEP E	2026	2026	0	E!H5172
RCEP E	2027	2027	0	E!I5172
RCEP F	2022	2022	0	F!D5169
RCEP F	2023	2023	0	F!E5169
RCEP F	2024	2024	0	F!F5169
RCEP F	2025	2025	0	F!G5169
RCEP F	2026	2026	0	F!H5169

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5169
VIFTA	2024	2024	4,3	VI!F4762
VIFTA	2025	2025	3.6	VI!G4762
VIFTA	2026	2026	2.9	VI!H4762
VIFTA	2027	2027	2.1	VI!I4762

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3706.90 has 4 lines; 3706.90.40 is distinguished from its siblings by: Other, consisting only of sound track.	3706.90.10 Newsreels, travelogues, technical and scientific films; 3706.90.30 Other documentary films; 3706.90.90 Other	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 3706.90.40. 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 5% for 3706.90.40 was checked against BT2026 (cell BT2026!N5279), 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.