Vietnam Tariff Intelligence

HS 3806.30.90 detail

HS code	3806.30.90
Description	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums / - Ester gums: / - - Other
Unit	kg
Generated	20/11/2026 06:30:27
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/38063090/

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!K5355
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5355
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5355
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	3.5	3.5%	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!E5205
ATIGA	2022	2022	0	AT!E5166

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5166
ATIGA	2024	2024	0	AT!G5166
ATIGA	2025	2025	0	AT!H5166
ATIGA	2026	2026	0	AT!I5166
ATIGA	2027	2027	0	AT!J5166
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5210
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5210
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5210
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5210
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5210
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5210
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5208
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5208
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5208
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5208
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5208
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5208
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5208
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5172
AIFTA	30/12/2022	2022	0	AI!F5168
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5168
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5168
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5168
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5168
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5168
VKFTA	2022	2022	0	VK!E5177

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5177
VKFTA	2024	2024	0	VK!G5177
VKFTA	2025	2025	0	VK!H5177
VKFTA	2026	2026	0	VK!I5177
VKFTA	2027	2027	0	VK!J5177
VCFTA	2022	2022	5	VC!D5215
VCFTA	2023	2023	5	VC!E5215
VCFTA	2024	2024	0	VC!F5215
VCFTA	2025	2025	0	VC!G5215
VCFTA	2026	2026	0	VC!H5215
VCFTA	2027	2027	0	VC!I5215
VN-EAEU	2022	2022	0	EAV!D5212
VN-EAEU	2023	2023	0	EAV!E5212
VN-EAEU	2024	2024	0	EAV!F5212
VN-EAEU	2025	2025	0	EAV!G5212
VN-EAEU	2026	2026	0	EAV!H5212
VN-EAEU	2027	2027	0	EAV!I5212
AHKFTA	2022	2022	0	AKH!D5220
AHKFTA	2023	2023	0	AKH!E5220
AHKFTA	2024	2024	0	AKH!F5220
AHKFTA	2025	2025	0	AKH!G5220
AHKFTA	2026	2026	0	AKH!H5220
AHKFTA	2027	2027	0	AKH!I5220
EVFTA	2022	2022	0	EV-NK!D5191
EVFTA	2023	2023	0	EV-NK!E5191
EVFTA	2024	2024	0	EV-NK!F5191

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5191
EVFTA	2026	2026	0	EV-NK!H5191
EVFTA	2027	2027	0	EV-NK!I5191
UKVFTA	2022	2022	0	UKV!D5193
UKVFTA	2023	2023	0	UKV!E5193
UKVFTA	2024	2024	0	UKV!F5193
UKVFTA	2025	2025	0	UKV!G5193
UKVFTA	2026	2026	0	UKV!H5193
UKVFTA	2027	2027	0	UKV!I5193
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5191
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5191
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5191
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5191
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5191
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5191
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5191
RCEP A	2022	2022	0	RCEPT-A!D5212
RCEP A	2023	2023	0	RCEPT-A!E5212
RCEP A	2024	2024	0	RCEPT-A!F5212
RCEP A	2025	2025	0	RCEPT-A!G5212
RCEP A	2026	2026	0	RCEPT-A!H5212
RCEP A	2027	2027	0	RCEPT-A!I5212
RCEP B	2022	2022	0	B!D5212
RCEP B	2023	2023	0	B!E5212
RCEP B	2024	2024	0	B!F5212
RCEP B	2025	2025	0	B!G5212

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5212
RCEP B	2027	2027	0	B!I5212
RCEP C	2022	2022	0	C!D5212
RCEP C	2023	2023	0	C!E5212
RCEP C	2024	2024	0	C!F5212
RCEP C	2025	2025	0	C!G5212
RCEP C	2026	2026	0	C!H5212
RCEP C	2027	2027	0	C!I5212
RCEP D	2022	2022	0	D!D5212
RCEP D	2023	2023	0	D!E5212
RCEP D	2024	2024	0	D!F5212
RCEP D	2025	2025	0	D!G5212
RCEP D	2026	2026	0	D!H5212
RCEP D	2027	2027	0	D!I5212
RCEP E	2022	2022	0	E!D5215
RCEP E	2023	2023	0	E!E5215
RCEP E	2024	2024	0	E!F5215
RCEP E	2025	2025	0	E!G5215
RCEP E	2026	2026	0	E!H5215
RCEP E	2027	2027	0	E!I5215
RCEP F	2022	2022	0	F!D5212
RCEP F	2023	2023	0	F!E5212
RCEP F	2024	2024	0	F!F5212
RCEP F	2025	2025	0	F!G5212
RCEP F	2026	2026	0	F!H5212
RCEP F	2027	2027	0	F!I5212

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.5	VI!F4799
VIFTA	2025	2025	4	VI!G4799
VIFTA	2026	2026	3.5	VI!H4799
VIFTA	2027	2027	3	VI!I4799

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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3806.30 has 2 lines; 3806.30.90 is distinguished from its siblings by: Other.	3806.30.10 In blocks	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 "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 3806.30.90. 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 5% for 3806.30.90 was checked against BT2026 (cell BT2026!N5355), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.