Vietnam Tariff Intelligence

HS 3901.10.92 detail

HS code	3901.10.92
Description	Polymers of ethylene, in primary forms / - Polyethylene having a specific gravity of less than 0.94: / - - Other: / - - - Polyethylene containing 5% or less alpha-olefin monomers
Unit	kg
Generated	10/11/2026 15:32:08
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/39011092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5673
Preferential (MFN)	2	2%	199/2025/NĐ-CP	2025-07-08	BT2026!N5673
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5673
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 (-ID, PH, CN)	0% (except ID, PH, CN)	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
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(-ID, MM, MY, PH)	0% (except ID, MM, MY, PH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0	0%	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!E5466
ATIGA	2022	2022	0	AT!E5427
ATIGA	2023	2023	0	AT!F5427
ATIGA	2024	2024	0	AT!G5427
ATIGA	2025	2025	0	AT!H5427
ATIGA	2026	2026	0	AT!I5427
ATIGA	2027	2027	0	AT!J5427
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5471
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5471
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5471

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5471
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5471
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5471
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5469
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5469
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5469
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5469
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5469
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5469
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5471
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5433
AIFTA	30/12/2022	2022	0	AI!F5429
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5429
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5429
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5429
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5429
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5429
VKFTA	2022	2022	0	VK!E5438
VKFTA	2023	2023	0	VK!F5438
VKFTA	2024	2024	0	VK!G5438
VKFTA	2025	2025	0	VK!H5438
VKFTA	2026	2026	0	VK!I5438
VKFTA	2027	2027	0	VK!J5438
VCFTA	2022	2022	0	VC!D5479
VCFTA	2023	2023	0	VC!E5479
VCFTA	2024	2024	0	VC!F5479

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5479
VCFTA	2026	2026	0	VC!H5479
VCFTA	2027	2027	0	VC!I5479
VN-EAEU	2022	2022	0	EAV!D5480
VN-EAEU	2023	2023	0	EAV!E5480
VN-EAEU	2024	2024	0	EAV!F5480
VN-EAEU	2025	2025	0	EAV!G5480
VN-EAEU	2026	2026	0	EAV!H5480
VN-EAEU	2027	2027	0	EAV!I5480
AHKFTA	2022	2022	0	AKH!D5483
AHKFTA	2023	2023	0	AKH!E5483
AHKFTA	2024	2024	0	AKH!F5483
AHKFTA	2025	2025	0	AKH!G5483
AHKFTA	2026	2026	0	AKH!H5483
AHKFTA	2027	2027	0	AKH!I5483
EVFTA	2022	2022	0	EV-NK!D5452
EVFTA	2023	2023	0	EV-NK!E5452
EVFTA	2024	2024	0	EV-NK!F5452
EVFTA	2025	2025	0	EV-NK!G5452
EVFTA	2026	2026	0	EV-NK!H5452
EVFTA	2027	2027	0	EV-NK!I5452
UKVFTA	2022	2022	0	UKV!D5454
UKVFTA	2023	2023	0	UKV!E5454
UKVFTA	2024	2024	0	UKV!F5454
UKVFTA	2025	2025	0	UKV!G5454
UKVFTA	2026	2026	0	UKV!H5454

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5454
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5452
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5452
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5452
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5452
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5452
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5452
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5452
RCEP A	2022	2022	0	RCEPT-A!D5473
RCEP A	2023	2023	0	RCEPT-A!E5473
RCEP A	2024	2024	0	RCEPT-A!F5473
RCEP A	2025	2025	0	RCEPT-A!G5473
RCEP A	2026	2026	0	RCEPT-A!H5473
RCEP A	2027	2027	0	RCEPT-A!I5473
RCEP B	2022	2022	0	B!D5473
RCEP B	2023	2023	0	B!E5473
RCEP B	2024	2024	0	B!F5473
RCEP B	2025	2025	0	B!G5473
RCEP B	2026	2026	0	B!H5473
RCEP B	2027	2027	0	B!I5473
RCEP C	2022	2022	0	C!D5473
RCEP C	2023	2023	0	C!E5473
RCEP C	2024	2024	0	C!F5473
RCEP C	2025	2025	0	C!G5473
RCEP C	2026	2026	0	C!H5473
RCEP C	2027	2027	0	C!I5473

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5473
RCEP D	2023	2023	0	D!E5473
RCEP D	2024	2024	0	D!F5473
RCEP D	2025	2025	0	D!G5473
RCEP D	2026	2026	0	D!H5473
RCEP D	2027	2027	0	D!I5473
RCEP E	2022	2022	0	E!D5476
RCEP E	2023	2023	0	E!E5476
RCEP E	2024	2024	0	E!F5476
RCEP E	2025	2025	0	E!G5476
RCEP E	2026	2026	0	E!H5476
RCEP E	2027	2027	0	E!I5476
RCEP F	2022	2022	0	F!D5473
RCEP F	2023	2023	0	F!E5473
RCEP F	2024	2024	0	F!F5473
RCEP F	2025	2025	0	F!G5473
RCEP F	2026	2026	0	F!H5473
RCEP F	2027	2027	0	F!I5473
VIFTA	2024	2024	0	VI!F5039
VIFTA	2025	2025	0	VI!G5039
VIFTA	2026	2026	0	VI!H5039
VIFTA	2027	2027	0	VI!I5039

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): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3901.10 has 4 lines; 3901.10.92 is distinguished from its siblings by: Polyethylene containing 5% or less alpha-olefin monomers.	3901.10.12 Polyethylene containing 5% or less alpha-olefin monomers; 3901.10.19 Other; 3901.10.99 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 "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 3901.10.92. 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 2% for 3901.10.92 was checked against BT2026 (cell BT2026!N5673), basis 199/2025/NĐ-CP.		199/2025/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
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)

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.