Vietnam Tariff Intelligence

HS 3901.10.99 detail

HS code	3901.10.99
Description	Polymers of ethylene, in primary forms / - Polyethylene having a specific gravity of less than 0.94: / - - Other: / - - - Other
Unit	kg
Generated	08/11/2026 08:41:36
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/39011099/

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!K5674
Preferential (MFN)	0	0%	199/2025/NĐ-CP	2025-07-08	BT2026!N5674
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5674
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 (-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

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(-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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E5467
ATIGA	2022	2022	0	AT!E5428
ATIGA	2023	2023	0	AT!F5428
ATIGA	2024	2024	0	AT!G5428
ATIGA	2025	2025	0	AT!H5428
ATIGA	2026	2026	0	AT!I5428
ATIGA	2027	2027	0	AT!J5428
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5472
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5472
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5472
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5472
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5472

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5472
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5470
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5470
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5470
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5470
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5470
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5470
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5472
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5434
AIFTA	30/12/2022	2022	0	AI!F5430
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5430
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5430
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5430
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5430
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5430
VKFTA	2022	2022	0	VK!E5439
VKFTA	2023	2023	0	VK!F5439
VKFTA	2024	2024	0	VK!G5439
VKFTA	2025	2025	0	VK!H5439
VKFTA	2026	2026	0	VK!I5439
VKFTA	2027	2027	0	VK!J5439
VCFTA	2022	2022	0	VC!D5480
VCFTA	2023	2023	0	VC!E5480
VCFTA	2024	2024	0	VC!F5480
VCFTA	2025	2025	0	VC!G5480
VCFTA	2026	2026	0	VC!H5480

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I5480
VN-EAEU	2022	2022	0	EAV!D5481
VN-EAEU	2023	2023	0	EAV!E5481
VN-EAEU	2024	2024	0	EAV!F5481
VN-EAEU	2025	2025	0	EAV!G5481
VN-EAEU	2026	2026	0	EAV!H5481
VN-EAEU	2027	2027	0	EAV!I5481
AHKFTA	2022	2022	0	AKH!D5484
AHKFTA	2023	2023	0	AKH!E5484
AHKFTA	2024	2024	0	AKH!F5484
AHKFTA	2025	2025	0	AKH!G5484
AHKFTA	2026	2026	0	AKH!H5484
AHKFTA	2027	2027	0	AKH!I5484
EVFTA	2022	2022	0	EV-NK!D5453
EVFTA	2023	2023	0	EV-NK!E5453
EVFTA	2024	2024	0	EV-NK!F5453
EVFTA	2025	2025	0	EV-NK!G5453
EVFTA	2026	2026	0	EV-NK!H5453
EVFTA	2027	2027	0	EV-NK!I5453
UKVFTA	2022	2022	0	UKV!D5455
UKVFTA	2023	2023	0	UKV!E5455
UKVFTA	2024	2024	0	UKV!F5455
UKVFTA	2025	2025	0	UKV!G5455
UKVFTA	2026	2026	0	UKV!H5455
UKVFTA	2027	2027	0	UKV!I5455
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5453

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5453
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5453
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5453
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5453
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5453
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5453
RCEP A	2022	2022	0	RCEPT-A!D5474
RCEP A	2023	2023	0	RCEPT-A!E5474
RCEP A	2024	2024	0	RCEPT-A!F5474
RCEP A	2025	2025	0	RCEPT-A!G5474
RCEP A	2026	2026	0	RCEPT-A!H5474
RCEP A	2027	2027	0	RCEPT-A!I5474
RCEP B	2022	2022	0	B!D5474
RCEP B	2023	2023	0	B!E5474
RCEP B	2024	2024	0	B!F5474
RCEP B	2025	2025	0	B!G5474
RCEP B	2026	2026	0	B!H5474
RCEP B	2027	2027	0	B!I5474
RCEP C	2022	2022	0	C!D5474
RCEP C	2023	2023	0	C!E5474
RCEP C	2024	2024	0	C!F5474
RCEP C	2025	2025	0	C!G5474
RCEP C	2026	2026	0	C!H5474
RCEP C	2027	2027	0	C!I5474
RCEP D	2022	2022	0	D!D5474
RCEP D	2023	2023	0	D!E5474

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	0	D!F5474
RCEP D	2025	2025	0	D!G5474
RCEP D	2026	2026	0	D!H5474
RCEP D	2027	2027	0	D!I5474
RCEP E	2022	2022	0	E!D5477
RCEP E	2023	2023	0	E!E5477
RCEP E	2024	2024	0	E!F5477
RCEP E	2025	2025	0	E!G5477
RCEP E	2026	2026	0	E!H5477
RCEP E	2027	2027	0	E!I5477
RCEP F	2022	2022	0	F!D5474
RCEP F	2023	2023	0	F!E5474
RCEP F	2024	2024	0	F!F5474
RCEP F	2025	2025	0	F!G5474
RCEP F	2026	2026	0	F!H5474
RCEP F	2027	2027	0	F!I5474
VIFTA	2024	2024	0	VI!F5040
VIFTA	2025	2025	0	VI!G5040
VIFTA	2026	2026	0	VI!H5040
VIFTA	2027	2027	0	VI!I5040

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; 3901.10.99 is distinguished from its siblings by: Other.	3901.10.12 Polyethylene containing 5% or less alpha-olefin monomers; 3901.10.19 Other; 3901.10.92 Polyethylene containing 5% or less alpha-olefin monomers	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 3901.10.99. 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 0% for 3901.10.99 was checked against BT2026 (cell BT2026!N5674), 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.