Vietnam Tariff Intelligence

HS 3902.10.40 detail

HS code	3902.10.40
Description	Polymers of propylene or of other olefins, in primary forms / - Polypropylene: / - - Granules, pellets, beads, flakes, chips and similar forms
Unit	kg
Generated	05/11/2026 15:15:19
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/39021040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5684
Preferential (MFN)	3	3%	199/2025/NĐ-CP	2025-07-08	BT2026!N5684
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5684
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)	0% (except ID, PH)	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, MY, PH)	0% (except ID, 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
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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5478
ATIGA	2022	2022	0	AT!E5439
ATIGA	2023	2023	0	AT!F5439
ATIGA	2024	2024	0	AT!G5439
ATIGA	2025	2025	0	AT!H5439
ATIGA	2026	2026	0	AT!I5439
ATIGA	2027	2027	0	AT!J5439
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5483
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5483
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5483

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5483
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5483
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5483
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5481
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5481
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5481
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5481
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5481
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5481
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5483
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5445
AIFTA	30/12/2022	2022	0	AI!F5441
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5441
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5441
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5441
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5441
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5441
VKFTA	2022	2022	0	VK!E5450
VKFTA	2023	2023	0	VK!F5450
VKFTA	2024	2024	0	VK!G5450
VKFTA	2025	2025	0	VK!H5450
VKFTA	2026	2026	0	VK!I5450
VKFTA	2027	2027	0	VK!J5450
VCFTA	2022	2022	0	VC!D5491
VCFTA	2023	2023	0	VC!E5491
VCFTA	2024	2024	0	VC!F5491

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5491
VCFTA	2026	2026	0	VC!H5491
VCFTA	2027	2027	0	VC!I5491
VN-EAEU	2022	2022	0	EAV!D5492
VN-EAEU	2023	2023	0	EAV!E5492
VN-EAEU	2024	2024	0	EAV!F5492
VN-EAEU	2025	2025	0	EAV!G5492
VN-EAEU	2026	2026	0	EAV!H5492
VN-EAEU	2027	2027	0	EAV!I5492
AHKFTA	2022	2022	1	AKH!D5495
AHKFTA	2023	2023	0	AKH!E5495
AHKFTA	2024	2024	0	AKH!F5495
AHKFTA	2025	2025	0	AKH!G5495
AHKFTA	2026	2026	0	AKH!H5495
AHKFTA	2027	2027	0	AKH!I5495
EVFTA	2022	2022	0	EV-NK!D5464
EVFTA	2023	2023	0	EV-NK!E5464
EVFTA	2024	2024	0	EV-NK!F5464
EVFTA	2025	2025	0	EV-NK!G5464
EVFTA	2026	2026	0	EV-NK!H5464
EVFTA	2027	2027	0	EV-NK!I5464
UKVFTA	2022	2022	0	UKV!D5466
UKVFTA	2023	2023	0	UKV!E5466
UKVFTA	2024	2024	0	UKV!F5466
UKVFTA	2025	2025	0	UKV!G5466
UKVFTA	2026	2026	0	UKV!H5466

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5466
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5464
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5464
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5464
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5464
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5464
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5464
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5464
RCEP A	2022	2022	0	RCEPT-A!D5485
RCEP A	2023	2023	0	RCEPT-A!E5485
RCEP A	2024	2024	0	RCEPT-A!F5485
RCEP A	2025	2025	0	RCEPT-A!G5485
RCEP A	2026	2026	0	RCEPT-A!H5485
RCEP A	2027	2027	0	RCEPT-A!I5485
RCEP B	2022	2022	0	B!D5485
RCEP B	2023	2023	0	B!E5485
RCEP B	2024	2024	0	B!F5485
RCEP B	2025	2025	0	B!G5485
RCEP B	2026	2026	0	B!H5485
RCEP B	2027	2027	0	B!I5485
RCEP C	2022	2022	0	C!D5485
RCEP C	2023	2023	0	C!E5485
RCEP C	2024	2024	0	C!F5485
RCEP C	2025	2025	0	C!G5485
RCEP C	2026	2026	0	C!H5485
RCEP C	2027	2027	0	C!I5485

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5485
RCEP D	2023	2023	0	D!E5485
RCEP D	2024	2024	0	D!F5485
RCEP D	2025	2025	0	D!G5485
RCEP D	2026	2026	0	D!H5485
RCEP D	2027	2027	0	D!I5485
RCEP E	2022	2022	0	E!D5488
RCEP E	2023	2023	0	E!E5488
RCEP E	2024	2024	0	E!F5488
RCEP E	2025	2025	0	E!G5488
RCEP E	2026	2026	0	E!H5488
RCEP E	2027	2027	0	E!I5488
RCEP F	2022	2022	0	F!D5485
RCEP F	2023	2023	0	F!E5485
RCEP F	2024	2024	0	F!F5485
RCEP F	2025	2025	0	F!G5485
RCEP F	2026	2026	0	F!H5485
RCEP F	2027	2027	0	F!I5485
VIFTA	2024	2024	*	VI!F5050
VIFTA	2025	2025	*	VI!G5050
VIFTA	2026	2026	*	VI!H5050
VIFTA	2027	2027	*	VI!I5050

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 3902.10 has 3 lines; 3902.10.40 is distinguished from its siblings by: Granules, pellets, beads, flakes, chips and similar forms.	3902.10.30 In dispersion; 3902.10.90 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 "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
HS-005	BLUE	Chapter 98 equivalent exists	3902.10.40 corresponds to Chapter 98 code 9837.00.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	Hạt nhựa PolyPropylene dạng nguyên sinh.	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3902.10.40. 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 3% for 3902.10.40 was checked against BT2026 (cell BT2026!N5684), 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.