Vietnam Tariff Intelligence

HS 3904.10.91 detail

HS code	3904.10.91
Description	Polymers of vinyl chloride or of other halogenated olefins, in primary forms / - Poly(vinyl chloride), not mixed with any other substances: / - - Other: / - - - In the form of granules
Unit	kg
Generated	09/11/2026 08:23:10
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/39041091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5720
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N5720
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5720
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AKFTA	8	8%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
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)		5	AC!E5516
ATIGA	2022	2022	0	AT!E5477
ATIGA	2023	2023	0	AT!F5477
ATIGA	2024	2024	0	AT!G5477
ATIGA	2025	2025	0	AT!H5477
ATIGA	2026	2026	0	AT!I5477
ATIGA	2027	2027	0	AT!J5477
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5521
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5521
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5521

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5521
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5521
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5521
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5519
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5519
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5519
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5519
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5519
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5519
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		8	AK!F5521
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H5483
AIFTA	30/12/2022	2022	*	AI!F5479
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5479
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5479
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5479
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5479
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5479
VKFTA	2022	2022	2	VK!E5488
VKFTA	2023	2023	1	VK!F5488
VKFTA	2024	2024	0	VK!G5488
VKFTA	2025	2025	0	VK!H5488
VKFTA	2026	2026	0	VK!I5488
VKFTA	2027	2027	0	VK!J5488
VCFTA	2022	2022	10	VC!D5529
VCFTA	2023	2023	10	VC!E5529
VCFTA	2024	2024	5	VC!F5529

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G5529
VCFTA	2026	2026	5	VC!H5529
VCFTA	2027	2027	5	VC!I5529
VN-EAEU	2022	2022	0	EAV!D5530
VN-EAEU	2023	2023	0	EAV!E5530
VN-EAEU	2024	2024	0	EAV!F5530
VN-EAEU	2025	2025	0	EAV!G5530
VN-EAEU	2026	2026	0	EAV!H5530
VN-EAEU	2027	2027	0	EAV!I5530
AHKFTA	2022	2022	6	AKH!D5533
AHKFTA	2023	2023	6	AKH!E5533
AHKFTA	2024	2024	6	AKH!F5533
AHKFTA	2025	2025	6	AKH!G5533
AHKFTA	2026	2026	6	AKH!H5533
AHKFTA	2027	2027	6	AKH!I5533
EVFTA	2022	2022	2,5	EV-NK!D5502
EVFTA	2023	2023	0	EV-NK!E5502
EVFTA	2024	2024	0	EV-NK!F5502
EVFTA	2025	2025	0	EV-NK!G5502
EVFTA	2026	2026	0	EV-NK!H5502
EVFTA	2027	2027	0	EV-NK!I5502
UKVFTA	2022	2022	2,5	UKV!D5504
UKVFTA	2023	2023	0	UKV!E5504
UKVFTA	2024	2024	0	UKV!F5504
UKVFTA	2025	2025	0	UKV!G5504
UKVFTA	2026	2026	0	UKV!H5504

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5504
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5502
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5502
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5502
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5502
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5502
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5502
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5502
RCEP A	2022	2022	6	RCEPT-A!D5523
RCEP A	2023	2023	6	RCEPT-A!E5523
RCEP A	2024	2024	6	RCEPT-A!F5523
RCEP A	2025	2025	6	RCEPT-A!G5523
RCEP A	2026	2026	6	RCEPT-A!H5523
RCEP A	2027	2027	6	RCEPT-A!I5523
RCEP B	2022	2022	6	B!D5523
RCEP B	2023	2023	6	B!E5523
RCEP B	2024	2024	6	B!F5523
RCEP B	2025	2025	6	B!G5523
RCEP B	2026	2026	6	B!H5523
RCEP B	2027	2027	6	B!I5523
RCEP C	2022	2022	6	C!D5523
RCEP C	2023	2023	6	C!E5523
RCEP C	2024	2024	6	C!F5523
RCEP C	2025	2025	6	C!G5523
RCEP C	2026	2026	6	C!H5523
RCEP C	2027	2027	6	C!I5523

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6	D!D5523
RCEP D	2023	2023	6	D!E5523
RCEP D	2024	2024	6	D!F5523
RCEP D	2025	2025	6	D!G5523
RCEP D	2026	2026	6	D!H5523
RCEP D	2027	2027	6	D!I5523
RCEP E	2022	2022	6	E!D5526
RCEP E	2023	2023	6	E!E5526
RCEP E	2024	2024	6	E!F5526
RCEP E	2025	2025	6	E!G5526
RCEP E	2026	2026	6	E!H5526
RCEP E	2027	2027	6	E!I5526
RCEP F	2022	2022	6	F!D5523
RCEP F	2023	2023	6	F!E5523
RCEP F	2024	2024	6	F!F5523
RCEP F	2025	2025	6	F!G5523
RCEP F	2026	2026	6	F!H5523
RCEP F	2027	2027	6	F!I5523
VIFTA	2024	2024	*	VI!F5086
VIFTA	2025	2025	*	VI!G5086
VIFTA	2026	2026	*	VI!H5086
VIFTA	2027	2027	*	VI!I5086

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 6%, RCEP (Annex A) 6%, RCEP (Annex B) 6%, RCEP (Annex C) 6%, RCEP (Annex D) 6%, RCEP (Annex E) 6%, RCEP (Annex F) 6%, AKFTA 8%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3904.10 has 4 lines; 3904.10.91 is distinguished from its siblings by: In the form of granules.	3904.10.10 Homopolymers, suspension type; 3904.10.92 In the form of powder; 3904.10.99 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 3904.10.91. 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 6% for 3904.10.91 was checked against BT2026 (cell BT2026!N5720), 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
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.