Vietnam Tariff Intelligence

HS 3905.91.90 detail

HS code	3905.91.90
Description	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms / - Other: / - - Copolymers: / - - - Other
Unit	kg
Generated	10/11/2026 05:27:33
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/39059190/

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!K5776
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5776
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5776
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)	0% (except ID)	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	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	2.9	2.9%	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!E5573

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5534
ATIGA	2023	2023	0	AT!F5534
ATIGA	2024	2024	0	AT!G5534
ATIGA	2025	2025	0	AT!H5534
ATIGA	2026	2026	0	AT!I5534
ATIGA	2027	2027	0	AT!J5534
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5578
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5578
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5578
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5578
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5578
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5578
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5576
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5576
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5576
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5576
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5576
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5576
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5578
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5540
AIFTA	30/12/2022	2022	0	AI!F5536
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5536
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5536
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5536
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5536
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5536

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5545
VKFTA	2023	2023	0	VK!F5545
VKFTA	2024	2024	0	VK!G5545
VKFTA	2025	2025	0	VK!H5545
VKFTA	2026	2026	0	VK!I5545
VKFTA	2027	2027	0	VK!J5545
VCFTA	2022	2022	0	VC!D5586
VCFTA	2023	2023	0	VC!E5586
VCFTA	2024	2024	0	VC!F5586
VCFTA	2025	2025	0	VC!G5586
VCFTA	2026	2026	0	VC!H5586
VCFTA	2027	2027	0	VC!I5586
VN-EAEU	2022	2022	0	EAV!D5587
VN-EAEU	2023	2023	0	EAV!E5587
VN-EAEU	2024	2024	0	EAV!F5587
VN-EAEU	2025	2025	0	EAV!G5587
VN-EAEU	2026	2026	0	EAV!H5587
VN-EAEU	2027	2027	0	EAV!I5587
AHKFTA	2022	2022	0	AKH!D5590
AHKFTA	2023	2023	0	AKH!E5590
AHKFTA	2024	2024	0	AKH!F5590
AHKFTA	2025	2025	0	AKH!G5590
AHKFTA	2026	2026	0	AKH!H5590
AHKFTA	2027	2027	0	AKH!I5590
EVFTA	2022	2022	0	EV-NK!D5559
EVFTA	2023	2023	0	EV-NK!E5559

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5559
EVFTA	2025	2025	0	EV-NK!G5559
EVFTA	2026	2026	0	EV-NK!H5559
EVFTA	2027	2027	0	EV-NK!I5559
UKVFTA	2022	2022	0	UKV!D5561
UKVFTA	2023	2023	0	UKV!E5561
UKVFTA	2024	2024	0	UKV!F5561
UKVFTA	2025	2025	0	UKV!G5561
UKVFTA	2026	2026	0	UKV!H5561
UKVFTA	2027	2027	0	UKV!I5561
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5559
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5559
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5559
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5559
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5559
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5559
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5559
RCEP A	2022	2022	0	RCEPT-A!D5580
RCEP A	2023	2023	0	RCEPT-A!E5580
RCEP A	2024	2024	0	RCEPT-A!F5580
RCEP A	2025	2025	0	RCEPT-A!G5580
RCEP A	2026	2026	0	RCEPT-A!H5580
RCEP A	2027	2027	0	RCEPT-A!I5580
RCEP B	2022	2022	0	B!D5580
RCEP B	2023	2023	0	B!E5580
RCEP B	2024	2024	0	B!F5580

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5580
RCEP B	2026	2026	0	B!H5580
RCEP B	2027	2027	0	B!I5580
RCEP C	2022	2022	0	C!D5580
RCEP C	2023	2023	0	C!E5580
RCEP C	2024	2024	0	C!F5580
RCEP C	2025	2025	0	C!G5580
RCEP C	2026	2026	0	C!H5580
RCEP C	2027	2027	0	C!I5580
RCEP D	2022	2022	0	D!D5580
RCEP D	2023	2023	0	D!E5580
RCEP D	2024	2024	0	D!F5580
RCEP D	2025	2025	0	D!G5580
RCEP D	2026	2026	0	D!H5580
RCEP D	2027	2027	0	D!I5580
RCEP E	2022	2022	0	E!D5583
RCEP E	2023	2023	0	E!E5583
RCEP E	2024	2024	0	E!F5583
RCEP E	2025	2025	0	E!G5583
RCEP E	2026	2026	0	E!H5583
RCEP E	2027	2027	0	E!I5583
RCEP F	2022	2022	0	F!D5580
RCEP F	2023	2023	0	F!E5580
RCEP F	2024	2024	0	F!F5580
RCEP F	2025	2025	0	F!G5580
RCEP F	2026	2026	0	F!H5580

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5580
VIFTA	2024	2024	4.3	VI!F5142
VIFTA	2025	2025	3.6	VI!G5142
VIFTA	2026	2026	2.9	VI!H5142
VIFTA	2027	2027	2.1	VI!I5142

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
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 3905.91 has 2 lines; 3905.91.90 is distinguished from its siblings by: Other.	3905.91.10 In dispersion	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 3905.91.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 3905.91.90 was checked against BT2026 (cell BT2026!N5776), 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)
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.