Vietnam Tariff Intelligence

HS 3907.61.00 detail

HS code	3907.61.00
Description	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms / - Poly(ethylene terephthalate): / - - Having a viscosity number of 78 ml/g or higher
Unit	kg
Generated	08/11/2026 09:23:03
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/39076100/

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!K5806
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5806
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5806
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 (-CN)	0% (except 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	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

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!E5605
ATIGA	2022	2022	0	AT!E5566
ATIGA	2023	2023	0	AT!F5566
ATIGA	2024	2024	0	AT!G5566
ATIGA	2025	2025	0	AT!H5566
ATIGA	2026	2026	0	AT!I5566
ATIGA	2027	2027	0	AT!J5566
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5610
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5610
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5610

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5610
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5610
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5610
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5608
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5608
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5608
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5608
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5608
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5608
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5610
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5572
AIFTA	30/12/2022	2022	0	AI!F5568
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5568
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5568
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5568
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5568
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5568
VKFTA	2022	2022	0	VK!E5579
VKFTA	2023	2023	0	VK!F5579
VKFTA	2024	2024	0	VK!G5579
VKFTA	2025	2025	0	VK!H5579
VKFTA	2026	2026	0	VK!I5579
VKFTA	2027	2027	0	VK!J5579
VCFTA	2022	2022	0	VC!D5618
VCFTA	2023	2023	0	VC!E5618
VCFTA	2024	2024	0	VC!F5618

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5618
VCFTA	2026	2026	0	VC!H5618
VCFTA	2027	2027	0	VC!I5618
VN-EAEU	2022	2022	0	EAV!D5619
VN-EAEU	2023	2023	0	EAV!E5619
VN-EAEU	2024	2024	0	EAV!F5619
VN-EAEU	2025	2025	0	EAV!G5619
VN-EAEU	2026	2026	0	EAV!H5619
VN-EAEU	2027	2027	0	EAV!I5619
AHKFTA	2022	2022	0	AKH!D5622
AHKFTA	2023	2023	0	AKH!E5622
AHKFTA	2024	2024	0	AKH!F5622
AHKFTA	2025	2025	0	AKH!G5622
AHKFTA	2026	2026	0	AKH!H5622
AHKFTA	2027	2027	0	AKH!I5622
EVFTA	2022	2022	0	EV-NK!D5591
EVFTA	2023	2023	0	EV-NK!E5591
EVFTA	2024	2024	0	EV-NK!F5591
EVFTA	2025	2025	0	EV-NK!G5591
EVFTA	2026	2026	0	EV-NK!H5591
EVFTA	2027	2027	0	EV-NK!I5591
UKVFTA	2022	2022	0	UKV!D5593
UKVFTA	2023	2023	0	UKV!E5593
UKVFTA	2024	2024	0	UKV!F5593
UKVFTA	2025	2025	0	UKV!G5593
UKVFTA	2026	2026	0	UKV!H5593

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5593
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5591
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5591
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5591
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5591
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5591
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5591
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5591
RCEP A	2022	2022	0	RCEPT-A!D5612
RCEP A	2023	2023	0	RCEPT-A!E5612
RCEP A	2024	2024	0	RCEPT-A!F5612
RCEP A	2025	2025	0	RCEPT-A!G5612
RCEP A	2026	2026	0	RCEPT-A!H5612
RCEP A	2027	2027	0	RCEPT-A!I5612
RCEP B	2022	2022	0	B!D5612
RCEP B	2023	2023	0	B!E5612
RCEP B	2024	2024	0	B!F5612
RCEP B	2025	2025	0	B!G5612
RCEP B	2026	2026	0	B!H5612
RCEP B	2027	2027	0	B!I5612
RCEP C	2022	2022	0	C!D5612
RCEP C	2023	2023	0	C!E5612
RCEP C	2024	2024	0	C!F5612
RCEP C	2025	2025	0	C!G5612
RCEP C	2026	2026	0	C!H5612
RCEP C	2027	2027	0	C!I5612

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5612
RCEP D	2023	2023	0	D!E5612
RCEP D	2024	2024	0	D!F5612
RCEP D	2025	2025	0	D!G5612
RCEP D	2026	2026	0	D!H5612
RCEP D	2027	2027	0	D!I5612
RCEP E	2022	2022	0	E!D5615
RCEP E	2023	2023	0	E!E5615
RCEP E	2024	2024	0	E!F5615
RCEP E	2025	2025	0	E!G5615
RCEP E	2026	2026	0	E!H5615
RCEP E	2027	2027	0	E!I5615
RCEP F	2022	2022	0	F!D5612
RCEP F	2023	2023	0	F!E5612
RCEP F	2024	2024	0	F!F5612
RCEP F	2025	2025	0	F!G5612
RCEP F	2026	2026	0	F!H5612
RCEP F	2027	2027	0	F!I5612
VIFTA	2024	2024	0	VI!F5172
VIFTA	2025	2025	0	VI!G5172
VIFTA	2026	2026	0	VI!H5172
VIFTA	2027	2027	0	VI!I5172

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
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 3907.61.00. 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 3907.61.00 was checked against BT2026 (cell BT2026!N5806), 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.