Vietnam Tariff Intelligence

HS 3907.91.90 detail

HS code	3907.91.90
Description	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms / - Other polyesters: / - - Unsaturated: / - - - Other
Unit	kg
Generated	04/11/2026 22:43:25
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/39079190/

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!K5815
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5815
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5815
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	0%	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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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!E5614

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5575
ATIGA	2023	2023	0	AT!F5575
ATIGA	2024	2024	0	AT!G5575
ATIGA	2025	2025	0	AT!H5575
ATIGA	2026	2026	0	AT!I5575
ATIGA	2027	2027	0	AT!J5575
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5619
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5619
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5619
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5619
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5619
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5619
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5617
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5617
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5617
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5617
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5617
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5617
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5619
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5581
AIFTA	30/12/2022	2022	0	AI!F5577
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5577
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5577
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5577
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5577
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5577

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5588
VKFTA	2023	2023	0	VK!F5588
VKFTA	2024	2024	0	VK!G5588
VKFTA	2025	2025	0	VK!H5588
VKFTA	2026	2026	0	VK!I5588
VKFTA	2027	2027	0	VK!J5588
VCFTA	2022	2022	0	VC!D5627
VCFTA	2023	2023	0	VC!E5627
VCFTA	2024	2024	0	VC!F5627
VCFTA	2025	2025	0	VC!G5627
VCFTA	2026	2026	0	VC!H5627
VCFTA	2027	2027	0	VC!I5627
VN-EAEU	2022	2022	0	EAV!D5628
VN-EAEU	2023	2023	0	EAV!E5628
VN-EAEU	2024	2024	0	EAV!F5628
VN-EAEU	2025	2025	0	EAV!G5628
VN-EAEU	2026	2026	0	EAV!H5628
VN-EAEU	2027	2027	0	EAV!I5628
AHKFTA	2022	2022	3	AKH!D5631
AHKFTA	2023	2023	2	AKH!E5631
AHKFTA	2024	2024	2	AKH!F5631
AHKFTA	2025	2025	1	AKH!G5631
AHKFTA	2026	2026	1	AKH!H5631
AHKFTA	2027	2027	0	AKH!I5631
EVFTA	2022	2022	0	EV-NK!D5600
EVFTA	2023	2023	0	EV-NK!E5600

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5600
EVFTA	2025	2025	0	EV-NK!G5600
EVFTA	2026	2026	0	EV-NK!H5600
EVFTA	2027	2027	0	EV-NK!I5600
UKVFTA	2022	2022	0	UKV!D5602
UKVFTA	2023	2023	0	UKV!E5602
UKVFTA	2024	2024	0	UKV!F5602
UKVFTA	2025	2025	0	UKV!G5602
UKVFTA	2026	2026	0	UKV!H5602
UKVFTA	2027	2027	0	UKV!I5602
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5600
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5600
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5600
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5600
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5600
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5600
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5600
RCEP A	2022	2022	0	RCEPT-A!D5621
RCEP A	2023	2023	0	RCEPT-A!E5621
RCEP A	2024	2024	0	RCEPT-A!F5621
RCEP A	2025	2025	0	RCEPT-A!G5621
RCEP A	2026	2026	0	RCEPT-A!H5621
RCEP A	2027	2027	0	RCEPT-A!I5621
RCEP B	2022	2022	0	B!D5621
RCEP B	2023	2023	0	B!E5621
RCEP B	2024	2024	0	B!F5621

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5621
RCEP B	2026	2026	0	B!H5621
RCEP B	2027	2027	0	B!I5621
RCEP C	2022	2022	0	C!D5621
RCEP C	2023	2023	0	C!E5621
RCEP C	2024	2024	0	C!F5621
RCEP C	2025	2025	0	C!G5621
RCEP C	2026	2026	0	C!H5621
RCEP C	2027	2027	0	C!I5621
RCEP D	2022	2022	0	D!D5621
RCEP D	2023	2023	0	D!E5621
RCEP D	2024	2024	0	D!F5621
RCEP D	2025	2025	0	D!G5621
RCEP D	2026	2026	0	D!H5621
RCEP D	2027	2027	0	D!I5621
RCEP E	2022	2022	0	E!D5624
RCEP E	2023	2023	0	E!E5624
RCEP E	2024	2024	0	E!F5624
RCEP E	2025	2025	0	E!G5624
RCEP E	2026	2026	0	E!H5624
RCEP E	2027	2027	0	E!I5624
RCEP F	2022	2022	0	F!D5621
RCEP F	2023	2023	0	F!E5621
RCEP F	2024	2024	0	F!F5621
RCEP F	2025	2025	0	F!G5621
RCEP F	2026	2026	0	F!H5621

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5621
VIFTA	2024	2024	4.3	VI!F5181
VIFTA	2025	2025	3.6	VI!G5181
VIFTA	2026	2026	2.9	VI!H5181
VIFTA	2027	2027	2.1	VI!I5181

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 3907.91 has 3 lines; 3907.91.90 is distinguished from its siblings by: Other.	3907.91.20 Granules and similar forms; 3907.91.30 In the form of liquids or pastes	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 3907.91.90. 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 3907.91.90 was checked against BT2026 (cell BT2026!N5815), 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.