Vietnam Tariff Intelligence

HS 3908.10.10 detail

HS code	3908.10.10
Description	Polyamides in primary forms / - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12: / - - Polyamide-6
Unit	kg
Generated	09/11/2026 03:00:24
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/39081010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5823
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5823
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5823
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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!E5623
ATIGA	2022	2022	0	AT!E5584

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5584
ATIGA	2024	2024	0	AT!G5584
ATIGA	2025	2025	0	AT!H5584
ATIGA	2026	2026	0	AT!I5584
ATIGA	2027	2027	0	AT!J5584
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5628
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5628
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5628
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5628
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5628
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5628
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5626
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5626
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5626
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5626
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5626
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5626
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5628
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5590
AIFTA	30/12/2022	2022	0	AI!F5586
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5586
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5586
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5586
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5586
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5586
VKFTA	2022	2022	0	VK!E5597

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5597
VKFTA	2024	2024	0	VK!G5597
VKFTA	2025	2025	0	VK!H5597
VKFTA	2026	2026	0	VK!I5597
VKFTA	2027	2027	0	VK!J5597
VCFTA	2022	2022	0	VC!D5636
VCFTA	2023	2023	0	VC!E5636
VCFTA	2024	2024	0	VC!F5636
VCFTA	2025	2025	0	VC!G5636
VCFTA	2026	2026	0	VC!H5636
VCFTA	2027	2027	0	VC!I5636
VN-EAEU	2022	2022	0	EAV!D5637
VN-EAEU	2023	2023	0	EAV!E5637
VN-EAEU	2024	2024	0	EAV!F5637
VN-EAEU	2025	2025	0	EAV!G5637
VN-EAEU	2026	2026	0	EAV!H5637
VN-EAEU	2027	2027	0	EAV!I5637
AHKFTA	2022	2022	0	AKH!D5640
AHKFTA	2023	2023	0	AKH!E5640
AHKFTA	2024	2024	0	AKH!F5640
AHKFTA	2025	2025	0	AKH!G5640
AHKFTA	2026	2026	0	AKH!H5640
AHKFTA	2027	2027	0	AKH!I5640
EVFTA	2022	2022	0	EV-NK!D5609
EVFTA	2023	2023	0	EV-NK!E5609
EVFTA	2024	2024	0	EV-NK!F5609

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5609
EVFTA	2026	2026	0	EV-NK!H5609
EVFTA	2027	2027	0	EV-NK!I5609
UKVFTA	2022	2022	0	UKV!D5611
UKVFTA	2023	2023	0	UKV!E5611
UKVFTA	2024	2024	0	UKV!F5611
UKVFTA	2025	2025	0	UKV!G5611
UKVFTA	2026	2026	0	UKV!H5611
UKVFTA	2027	2027	0	UKV!I5611
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5609
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5609
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5609
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5609
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5609
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5609
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5609
RCEP A	2022	2022	0	RCEPT-A!D5630
RCEP A	2023	2023	0	RCEPT-A!E5630
RCEP A	2024	2024	0	RCEPT-A!F5630
RCEP A	2025	2025	0	RCEPT-A!G5630
RCEP A	2026	2026	0	RCEPT-A!H5630
RCEP A	2027	2027	0	RCEPT-A!I5630
RCEP B	2022	2022	0	B!D5630
RCEP B	2023	2023	0	B!E5630
RCEP B	2024	2024	0	B!F5630
RCEP B	2025	2025	0	B!G5630

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5630
RCEP B	2027	2027	0	B!I5630
RCEP C	2022	2022	0	C!D5630
RCEP C	2023	2023	0	C!E5630
RCEP C	2024	2024	0	C!F5630
RCEP C	2025	2025	0	C!G5630
RCEP C	2026	2026	0	C!H5630
RCEP C	2027	2027	0	C!I5630
RCEP D	2022	2022	0	D!D5630
RCEP D	2023	2023	0	D!E5630
RCEP D	2024	2024	0	D!F5630
RCEP D	2025	2025	0	D!G5630
RCEP D	2026	2026	0	D!H5630
RCEP D	2027	2027	0	D!I5630
RCEP E	2022	2022	0	E!D5633
RCEP E	2023	2023	0	E!E5633
RCEP E	2024	2024	0	E!F5633
RCEP E	2025	2025	0	E!G5633
RCEP E	2026	2026	0	E!H5633
RCEP E	2027	2027	0	E!I5633
RCEP F	2022	2022	0	F!D5630
RCEP F	2023	2023	0	F!E5630
RCEP F	2024	2024	0	F!F5630
RCEP F	2025	2025	0	F!G5630
RCEP F	2026	2026	0	F!H5630
RCEP F	2027	2027	0	F!I5630

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F5189
VIFTA	2025	2025	0	VI!G5189
VIFTA	2026	2026	0	VI!H5189
VIFTA	2027	2027	0	VI!I5189

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 3908.10 has 2 lines; 3908.10.10 is distinguished from its siblings by: Polyamide-6.	3908.10.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3908.10.10. 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 0% for 3908.10.10 was checked against BT2026 (cell BT2026!N5823), 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.