Vietnam Tariff Intelligence

HS 3908.10.90 detail

HS code	3908.10.90
Description	Polyamides in primary forms / - Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12: / - - Other
Unit	kg
Generated	10/11/2026 17:12:15
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/39081090/

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!K5824
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5824
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5824
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!E5624
ATIGA	2022	2022	0	AT!E5585

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5585
ATIGA	2024	2024	0	AT!G5585
ATIGA	2025	2025	0	AT!H5585
ATIGA	2026	2026	0	AT!I5585
ATIGA	2027	2027	0	AT!J5585
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5629
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5629
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5629
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5629
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5629
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5629
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5627
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5627
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5627
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5627
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5627
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5627
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5629
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5591
AIFTA	30/12/2022	2022	0	AI!F5587
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5587
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5587
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5587
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5587
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5587
VKFTA	2022	2022	0	VK!E5598

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5598
VKFTA	2024	2024	0	VK!G5598
VKFTA	2025	2025	0	VK!H5598
VKFTA	2026	2026	0	VK!I5598
VKFTA	2027	2027	0	VK!J5598
VCFTA	2022	2022	0	VC!D5637
VCFTA	2023	2023	0	VC!E5637
VCFTA	2024	2024	0	VC!F5637
VCFTA	2025	2025	0	VC!G5637
VCFTA	2026	2026	0	VC!H5637
VCFTA	2027	2027	0	VC!I5637
VN-EAEU	2022	2022	0	EAV!D5638
VN-EAEU	2023	2023	0	EAV!E5638
VN-EAEU	2024	2024	0	EAV!F5638
VN-EAEU	2025	2025	0	EAV!G5638
VN-EAEU	2026	2026	0	EAV!H5638
VN-EAEU	2027	2027	0	EAV!I5638
AHKFTA	2022	2022	0	AKH!D5641
AHKFTA	2023	2023	0	AKH!E5641
AHKFTA	2024	2024	0	AKH!F5641
AHKFTA	2025	2025	0	AKH!G5641
AHKFTA	2026	2026	0	AKH!H5641
AHKFTA	2027	2027	0	AKH!I5641
EVFTA	2022	2022	0	EV-NK!D5610
EVFTA	2023	2023	0	EV-NK!E5610
EVFTA	2024	2024	0	EV-NK!F5610

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5610
EVFTA	2026	2026	0	EV-NK!H5610
EVFTA	2027	2027	0	EV-NK!I5610
UKVFTA	2022	2022	0	UKV!D5612
UKVFTA	2023	2023	0	UKV!E5612
UKVFTA	2024	2024	0	UKV!F5612
UKVFTA	2025	2025	0	UKV!G5612
UKVFTA	2026	2026	0	UKV!H5612
UKVFTA	2027	2027	0	UKV!I5612
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5610
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5610
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5610
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5610
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5610
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5610
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5610
RCEP A	2022	2022	0	RCEPT-A!D5631
RCEP A	2023	2023	0	RCEPT-A!E5631
RCEP A	2024	2024	0	RCEPT-A!F5631
RCEP A	2025	2025	0	RCEPT-A!G5631
RCEP A	2026	2026	0	RCEPT-A!H5631
RCEP A	2027	2027	0	RCEPT-A!I5631
RCEP B	2022	2022	0	B!D5631
RCEP B	2023	2023	0	B!E5631
RCEP B	2024	2024	0	B!F5631
RCEP B	2025	2025	0	B!G5631

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5631
RCEP B	2027	2027	0	B!I5631
RCEP C	2022	2022	0	C!D5631
RCEP C	2023	2023	0	C!E5631
RCEP C	2024	2024	0	C!F5631
RCEP C	2025	2025	0	C!G5631
RCEP C	2026	2026	0	C!H5631
RCEP C	2027	2027	0	C!I5631
RCEP D	2022	2022	0	D!D5631
RCEP D	2023	2023	0	D!E5631
RCEP D	2024	2024	0	D!F5631
RCEP D	2025	2025	0	D!G5631
RCEP D	2026	2026	0	D!H5631
RCEP D	2027	2027	0	D!I5631
RCEP E	2022	2022	0	E!D5634
RCEP E	2023	2023	0	E!E5634
RCEP E	2024	2024	0	E!F5634
RCEP E	2025	2025	0	E!G5634
RCEP E	2026	2026	0	E!H5634
RCEP E	2027	2027	0	E!I5634
RCEP F	2022	2022	0	F!D5631
RCEP F	2023	2023	0	F!E5631
RCEP F	2024	2024	0	F!F5631
RCEP F	2025	2025	0	F!G5631
RCEP F	2026	2026	0	F!H5631
RCEP F	2027	2027	0	F!I5631

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F5190
VIFTA	2025	2025	0	VI!G5190
VIFTA	2026	2026	0	VI!H5190
VIFTA	2027	2027	0	VI!I5190

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; 3908.10.90 is distinguished from its siblings by: Other.	3908.10.10 Polyamide-6	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 3908.10.90. 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 3908.10.90 was checked against BT2026 (cell BT2026!N5824), 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.