Vietnam Tariff Intelligence

HS 3909.40.10 detail

HS code	3909.40.10
Description	Amino-resins, phenolic resins and polyurethanes, in primary forms / - Phenolic resins: / - - Moulding compounds other than phenol formaldehyde
Unit	kg
Generated	03/11/2026 22:17:37
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/39094010/

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!K5843
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5843
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5843
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
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	2.1	2.1%	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!E5644

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5605
ATIGA	2023	2023	0	AT!F5605
ATIGA	2024	2024	0	AT!G5605
ATIGA	2025	2025	0	AT!H5605
ATIGA	2026	2026	0	AT!I5605
ATIGA	2027	2027	0	AT!J5605
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5649
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5649
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5649
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5649
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5649
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5649
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5647
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5647
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5647
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5647
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5647
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5647
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5649
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5611
AIFTA	30/12/2022	2022	0	AI!F5607
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5607
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5607
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5607
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5607
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5607

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5618
VKFTA	2023	2023	0	VK!F5618
VKFTA	2024	2024	0	VK!G5618
VKFTA	2025	2025	0	VK!H5618
VKFTA	2026	2026	0	VK!I5618
VKFTA	2027	2027	0	VK!J5618
VCFTA	2022	2022	3	VC!D5657
VCFTA	2023	2023	3	VC!E5657
VCFTA	2024	2024	0	VC!F5657
VCFTA	2025	2025	0	VC!G5657
VCFTA	2026	2026	0	VC!H5657
VCFTA	2027	2027	0	VC!I5657
VN-EAEU	2022	2022	0	EAV!D5658
VN-EAEU	2023	2023	0	EAV!E5658
VN-EAEU	2024	2024	0	EAV!F5658
VN-EAEU	2025	2025	0	EAV!G5658
VN-EAEU	2026	2026	0	EAV!H5658
VN-EAEU	2027	2027	0	EAV!I5658
AHKFTA	2022	2022	0	AKH!D5661
AHKFTA	2023	2023	0	AKH!E5661
AHKFTA	2024	2024	0	AKH!F5661
AHKFTA	2025	2025	0	AKH!G5661
AHKFTA	2026	2026	0	AKH!H5661
AHKFTA	2027	2027	0	AKH!I5661
EVFTA	2022	2022	0	EV-NK!D5630
EVFTA	2023	2023	0	EV-NK!E5630

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5630
EVFTA	2025	2025	0	EV-NK!G5630
EVFTA	2026	2026	0	EV-NK!H5630
EVFTA	2027	2027	0	EV-NK!I5630
UKVFTA	2022	2022	0	UKV!D5632
UKVFTA	2023	2023	0	UKV!E5632
UKVFTA	2024	2024	0	UKV!F5632
UKVFTA	2025	2025	0	UKV!G5632
UKVFTA	2026	2026	0	UKV!H5632
UKVFTA	2027	2027	0	UKV!I5632
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5630
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5630
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5630
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5630
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5630
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5630
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5630
RCEP A	2022	2022	0	RCEPT-A!D5651
RCEP A	2023	2023	0	RCEPT-A!E5651
RCEP A	2024	2024	0	RCEPT-A!F5651
RCEP A	2025	2025	0	RCEPT-A!G5651
RCEP A	2026	2026	0	RCEPT-A!H5651
RCEP A	2027	2027	0	RCEPT-A!I5651
RCEP B	2022	2022	0	B!D5651
RCEP B	2023	2023	0	B!E5651
RCEP B	2024	2024	0	B!F5651

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5651
RCEP B	2026	2026	0	B!H5651
RCEP B	2027	2027	0	B!I5651
RCEP C	2022	2022	0	C!D5651
RCEP C	2023	2023	0	C!E5651
RCEP C	2024	2024	0	C!F5651
RCEP C	2025	2025	0	C!G5651
RCEP C	2026	2026	0	C!H5651
RCEP C	2027	2027	0	C!I5651
RCEP D	2022	2022	0	D!D5651
RCEP D	2023	2023	0	D!E5651
RCEP D	2024	2024	0	D!F5651
RCEP D	2025	2025	0	D!G5651
RCEP D	2026	2026	0	D!H5651
RCEP D	2027	2027	0	D!I5651
RCEP E	2022	2022	0	E!D5654
RCEP E	2023	2023	0	E!E5654
RCEP E	2024	2024	0	E!F5654
RCEP E	2025	2025	0	E!G5654
RCEP E	2026	2026	0	E!H5654
RCEP E	2027	2027	0	E!I5654
RCEP F	2022	2022	0	F!D5651
RCEP F	2023	2023	0	F!E5651
RCEP F	2024	2024	0	F!F5651
RCEP F	2025	2025	0	F!G5651
RCEP F	2026	2026	0	F!H5651

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5651
VIFTA	2024	2024	2.7	VI!F5209
VIFTA	2025	2025	2.4	VI!G5209
VIFTA	2026	2026	2.1	VI!H5209
VIFTA	2027	2027	1.8	VI!I5209

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 3909.40 has 2 lines; 3909.40.10 is distinguished from its siblings by: Moulding compounds other than phenol formaldehyde.	3909.40.90 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 3909.40.10. 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 3% for 3909.40.10 was checked against BT2026 (cell BT2026!N5843), 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.