Vietnam Tariff Intelligence

HS 3912.90.90 detail

HS code	3912.90.90
Description	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms / - Other: / - - Other
Unit	kg
Generated	04/11/2026 16:27:52
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/39129090/

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!K5868
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5868
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5868
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	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
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(-MY)	0% (except MY)	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!E5672
ATIGA	2022	2022	0	AT!E5633
ATIGA	2023	2023	0	AT!F5633
ATIGA	2024	2024	0	AT!G5633
ATIGA	2025	2025	0	AT!H5633
ATIGA	2026	2026	0	AT!I5633
ATIGA	2027	2027	0	AT!J5633
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5677
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5677
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5677

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5677
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5677
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5677
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5675
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5675
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5675
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5675
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5675
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5675
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5677
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5639
AIFTA	30/12/2022	2022	0	AI!F5635
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5635
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5635
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5635
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5635
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5635
VKFTA	2022	2022	0	VK!E5646
VKFTA	2023	2023	0	VK!F5646
VKFTA	2024	2024	0	VK!G5646
VKFTA	2025	2025	0	VK!H5646
VKFTA	2026	2026	0	VK!I5646
VKFTA	2027	2027	0	VK!J5646
VCFTA	2022	2022	0	VC!D5685
VCFTA	2023	2023	0	VC!E5685
VCFTA	2024	2024	0	VC!F5685

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5685
VCFTA	2026	2026	0	VC!H5685
VCFTA	2027	2027	0	VC!I5685
VN-EAEU	2022	2022	0	EAV!D5686
VN-EAEU	2023	2023	0	EAV!E5686
VN-EAEU	2024	2024	0	EAV!F5686
VN-EAEU	2025	2025	0	EAV!G5686
VN-EAEU	2026	2026	0	EAV!H5686
VN-EAEU	2027	2027	0	EAV!I5686
AHKFTA	2022	2022	0	AKH!D5689
AHKFTA	2023	2023	0	AKH!E5689
AHKFTA	2024	2024	0	AKH!F5689
AHKFTA	2025	2025	0	AKH!G5689
AHKFTA	2026	2026	0	AKH!H5689
AHKFTA	2027	2027	0	AKH!I5689
EVFTA	2022	2022	0	EV-NK!D5658
EVFTA	2023	2023	0	EV-NK!E5658
EVFTA	2024	2024	0	EV-NK!F5658
EVFTA	2025	2025	0	EV-NK!G5658
EVFTA	2026	2026	0	EV-NK!H5658
EVFTA	2027	2027	0	EV-NK!I5658
UKVFTA	2022	2022	0	UKV!D5660
UKVFTA	2023	2023	0	UKV!E5660
UKVFTA	2024	2024	0	UKV!F5660
UKVFTA	2025	2025	0	UKV!G5660
UKVFTA	2026	2026	0	UKV!H5660

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5660
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5658
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5658
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5658
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5658
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5658
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5658
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5658
RCEP A	2022	2022	0	RCEPT-A!D5679
RCEP A	2023	2023	0	RCEPT-A!E5679
RCEP A	2024	2024	0	RCEPT-A!F5679
RCEP A	2025	2025	0	RCEPT-A!G5679
RCEP A	2026	2026	0	RCEPT-A!H5679
RCEP A	2027	2027	0	RCEPT-A!I5679
RCEP B	2022	2022	0	B!D5679
RCEP B	2023	2023	0	B!E5679
RCEP B	2024	2024	0	B!F5679
RCEP B	2025	2025	0	B!G5679
RCEP B	2026	2026	0	B!H5679
RCEP B	2027	2027	0	B!I5679
RCEP C	2022	2022	0	C!D5679
RCEP C	2023	2023	0	C!E5679
RCEP C	2024	2024	0	C!F5679
RCEP C	2025	2025	0	C!G5679
RCEP C	2026	2026	0	C!H5679
RCEP C	2027	2027	0	C!I5679

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5679
RCEP D	2023	2023	0	D!E5679
RCEP D	2024	2024	0	D!F5679
RCEP D	2025	2025	0	D!G5679
RCEP D	2026	2026	0	D!H5679
RCEP D	2027	2027	0	D!I5679
RCEP E	2022	2022	0	E!D5682
RCEP E	2023	2023	0	E!E5682
RCEP E	2024	2024	0	E!F5682
RCEP E	2025	2025	0	E!G5682
RCEP E	2026	2026	0	E!H5682
RCEP E	2027	2027	0	E!I5682
RCEP F	2022	2022	0	F!D5679
RCEP F	2023	2023	0	F!E5679
RCEP F	2024	2024	0	F!F5679
RCEP F	2025	2025	0	F!G5679
RCEP F	2026	2026	0	F!H5679
RCEP F	2027	2027	0	F!I5679
VIFTA	2024	2024	0	VI!F5234
VIFTA	2025	2025	0	VI!G5234
VIFTA	2026	2026	0	VI!H5234
VIFTA	2027	2027	0	VI!I5234

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3912.90 has 2 lines; 3912.90.90 is distinguished from its siblings by: Other.	3912.90.20 In the form of granules	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 3912.90.90. 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 3912.90.90 was checked against BT2026 (cell BT2026!N5868), 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)
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.