Vietnam Tariff Intelligence

HS 3915.90.10 detail

HS code	3915.90.10
Description	Waste, parings and scrap, of plastics / - Of other plastics: / - - Of poly(ethylene terephthalate)
Unit	kg
Generated	05/11/2026 12:06:25
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/39159010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5890
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5890
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5890
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 (-ID)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/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!E5695
ATIGA	2022	2022	0	AT!E5656

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5656
ATIGA	2024	2024	0	AT!G5656
ATIGA	2025	2025	0	AT!H5656
ATIGA	2026	2026	0	AT!I5656
ATIGA	2027	2027	0	AT!J5656
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5700
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5700
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5700
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5700
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5700
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5700
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5698
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5698
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5698
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5698
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5698
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5698
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5700
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5662
AIFTA	30/12/2022	2022	0	AI!F5658
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5658
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5658
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5658
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5658
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5658
VKFTA	2022	2022	0	VK!E5669

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5669
VKFTA	2024	2024	0	VK!G5669
VKFTA	2025	2025	0	VK!H5669
VKFTA	2026	2026	0	VK!I5669
VKFTA	2027	2027	0	VK!J5669
VCFTA	2022	2022	2	VC!D5708
VCFTA	2023	2023	1	VC!E5708
VCFTA	2024	2024	0	VC!F5708
VCFTA	2025	2025	0	VC!G5708
VCFTA	2026	2026	0	VC!H5708
VCFTA	2027	2027	0	VC!I5708
VN-EAEU	2022	2022	0	EAV!D5709
VN-EAEU	2023	2023	0	EAV!E5709
VN-EAEU	2024	2024	0	EAV!F5709
VN-EAEU	2025	2025	0	EAV!G5709
VN-EAEU	2026	2026	0	EAV!H5709
VN-EAEU	2027	2027	0	EAV!I5709
AHKFTA	2022	2022	6	AKH!D5712
AHKFTA	2023	2023	4	AKH!E5712
AHKFTA	2024	2024	4	AKH!F5712
AHKFTA	2025	2025	2	AKH!G5712
AHKFTA	2026	2026	2	AKH!H5712
AHKFTA	2027	2027	0	AKH!I5712
EVFTA	2022	2022	5	EV-NK!D5681
EVFTA	2023	2023	3,3	EV-NK!E5681
EVFTA	2024	2024	1,6	EV-NK!F5681

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5681
EVFTA	2026	2026	0	EV-NK!H5681
EVFTA	2027	2027	0	EV-NK!I5681
UKVFTA	2022	2022	5	UKV!D5683
UKVFTA	2023	2023	3,3	UKV!E5683
UKVFTA	2024	2024	1,6	UKV!F5683
UKVFTA	2025	2025	0	UKV!G5683
UKVFTA	2026	2026	0	UKV!H5683
UKVFTA	2027	2027	0	UKV!I5683
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5681
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5681
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5681
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5681
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5681
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5681
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5681
RCEP A	2022	2022	0	RCEPT-A!D5702
RCEP A	2023	2023	0	RCEPT-A!E5702
RCEP A	2024	2024	0	RCEPT-A!F5702
RCEP A	2025	2025	0	RCEPT-A!G5702
RCEP A	2026	2026	0	RCEPT-A!H5702
RCEP A	2027	2027	0	RCEPT-A!I5702
RCEP B	2022	2022	0	B!D5702
RCEP B	2023	2023	0	B!E5702
RCEP B	2024	2024	0	B!F5702
RCEP B	2025	2025	0	B!G5702

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5702
RCEP B	2027	2027	0	B!I5702
RCEP C	2022	2022	0	C!D5702
RCEP C	2023	2023	0	C!E5702
RCEP C	2024	2024	0	C!F5702
RCEP C	2025	2025	0	C!G5702
RCEP C	2026	2026	0	C!H5702
RCEP C	2027	2027	0	C!I5702
RCEP D	2022	2022	0	D!D5702
RCEP D	2023	2023	0	D!E5702
RCEP D	2024	2024	0	D!F5702
RCEP D	2025	2025	0	D!G5702
RCEP D	2026	2026	0	D!H5702
RCEP D	2027	2027	0	D!I5702
RCEP E	2022	2022	0	E!D5705
RCEP E	2023	2023	0	E!E5705
RCEP E	2024	2024	0	E!F5705
RCEP E	2025	2025	0	E!G5705
RCEP E	2026	2026	0	E!H5705
RCEP E	2027	2027	0	E!I5705
RCEP F	2022	2022	0	F!D5702
RCEP F	2023	2023	0	F!E5702
RCEP F	2024	2024	0	F!F5702
RCEP F	2025	2025	0	F!G5702
RCEP F	2026	2026	0	F!H5702
RCEP F	2027	2027	0	F!I5702

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F5254
VIFTA	2025	2025	0	VI!G5254
VIFTA	2026	2026	0	VI!H5254
VIFTA	2027	2027	0	VI!I5254

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): Phế liệu được phép NK từ nước ngoài làm NLSX (13/2023/QĐ-TTg)		13/2023/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3915.90 has 6 lines; 3915.90.10 is distinguished from its siblings by: Of poly(ethylene terephthalate).	3915.90.20 Of polypropylene; 3915.90.30 Of polycarbonate; 3915.90.40 Of polyvinyl Acetals; 3915.90.50 Of phenolic resins; of amino resins; of hardened proteins; of chemical derivatives of natural rubber; 3915.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3915.90.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3915.90.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3915.90.10. 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 10% for 3915.90.10 was checked against BT2026 (cell BT2026!N5890), 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
Phế liệu được phép NK từ nước ngoài làm NLSX (13/2023/QĐ-TTg)

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.