Vietnam Tariff Intelligence

# Detalle del SA 3904.10.91

| | |
|---|---|
| **Código SA** | 3904.10.91 |
| **Descripción** | Polymers of vinyl chloride or of other halogenated olefins, in primary forms / - Poly(vinyl chloride), not mixed with any other substances: / - - Other: / - - - In the form of granules |
| **Unidad** | kg |
| **Generado** | 11/11/2026 12:56:43 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/39041091/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 9 | 9% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5720 |
| Preferencial (NMF) | 6 | 6% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N5720 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5720 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 5 | 5% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| VCFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AHKFTA | 6 | 6% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 6 | 6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 6 | 6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 6 | 6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo D) | 6 | 6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 6 | 6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 6 | 6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| AKFTA | 8 | 8% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E5516 |
| ATIGA | 2022 | 2022 | 0 | AT!E5477 |
| ATIGA | 2023 | 2023 | 0 | AT!F5477 |
| ATIGA | 2024 | 2024 | 0 | AT!G5477 |
| ATIGA | 2025 | 2025 | 0 | AT!H5477 |
| ATIGA | 2026 | 2026 | 0 | AT!I5477 |
| ATIGA | 2027 | 2027 | 0 | AT!J5477 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E5521 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F5521 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G5521 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H5521 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I5521 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J5521 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E5519 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F5519 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G5519 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H5519 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I5519 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J5519 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 8 | AK!F5521 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H5483 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F5479 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G5479 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H5479 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I5479 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J5479 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K5479 |
| VKFTA | 2022 | 2022 | 2 | VK!E5488 |
| VKFTA | 2023 | 2023 | 1 | VK!F5488 |
| VKFTA | 2024 | 2024 | 0 | VK!G5488 |
| VKFTA | 2025 | 2025 | 0 | VK!H5488 |
| VKFTA | 2026 | 2026 | 0 | VK!I5488 |
| VKFTA | 2027 | 2027 | 0 | VK!J5488 |
| VCFTA | 2022 | 2022 | 10 | VC!D5529 |
| VCFTA | 2023 | 2023 | 10 | VC!E5529 |
| VCFTA | 2024 | 2024 | 5 | VC!F5529 |
| VCFTA | 2025 | 2025 | 5 | VC!G5529 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 5 | VC!H5529 |
| VCFTA | 2027 | 2027 | 5 | VC!I5529 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D5530 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E5530 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F5530 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G5530 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H5530 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I5530 |
| AHKFTA | 2022 | 2022 | 6 | AKH!D5533 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E5533 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F5533 |
| AHKFTA | 2025 | 2025 | 6 | AKH!G5533 |
| AHKFTA | 2026 | 2026 | 6 | AKH!H5533 |
| AHKFTA | 2027 | 2027 | 6 | AKH!I5533 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D5502 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E5502 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F5502 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G5502 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H5502 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I5502 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D5504 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E5504 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F5504 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G5504 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H5504 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I5504 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D5502 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E5502 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F5502 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G5502 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H5502 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I5502 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J5502 |
| RCEP A | 2022 | 2022 | 6 | RCEPT-A!D5523 |
| RCEP A | 2023 | 2023 | 6 | RCEPT-A!E5523 |
| RCEP A | 2024 | 2024 | 6 | RCEPT-A!F5523 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G5523 |
| RCEP A | 2026 | 2026 | 6 | RCEPT-A!H5523 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I5523 |
| RCEP B | 2022 | 2022 | 6 | B!D5523 |
| RCEP B | 2023 | 2023 | 6 | B!E5523 |
| RCEP B | 2024 | 2024 | 6 | B!F5523 |
| RCEP B | 2025 | 2025 | 6 | B!G5523 |
| RCEP B | 2026 | 2026 | 6 | B!H5523 |
| RCEP B | 2027 | 2027 | 6 | B!I5523 |
| RCEP C | 2022 | 2022 | 6 | C!D5523 |
| RCEP C | 2023 | 2023 | 6 | C!E5523 |
| RCEP C | 2024 | 2024 | 6 | C!F5523 |
| RCEP C | 2025 | 2025 | 6 | C!G5523 |
| RCEP C | 2026 | 2026 | 6 | C!H5523 |
| RCEP C | 2027 | 2027 | 6 | C!I5523 |
| RCEP D | 2022 | 2022 | 6 | D!D5523 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 6 | D!E5523 |
| RCEP D | 2024 | 2024 | 6 | D!F5523 |
| RCEP D | 2025 | 2025 | 6 | D!G5523 |
| RCEP D | 2026 | 2026 | 6 | D!H5523 |
| RCEP D | 2027 | 2027 | 6 | D!I5523 |
| RCEP E | 2022 | 2022 | 6 | E!D5526 |
| RCEP E | 2023 | 2023 | 6 | E!E5526 |
| RCEP E | 2024 | 2024 | 6 | E!F5526 |
| RCEP E | 2025 | 2025 | 6 | E!G5526 |
| RCEP E | 2026 | 2026 | 6 | E!H5526 |
| RCEP E | 2027 | 2027 | 6 | E!I5526 |
| RCEP F | 2022 | 2022 | 6 | F!D5523 |
| RCEP F | 2023 | 2023 | 6 | F!E5523 |
| RCEP F | 2024 | 2024 | 6 | F!F5523 |
| RCEP F | 2025 | 2025 | 6 | F!G5523 |
| RCEP F | 2026 | 2026 | 6 | F!H5523 |
| RCEP F | 2027 | 2027 | 6 | F!I5523 |
| VIFTA | 2024 | 2024 | * | VI!F5086 |
| VIFTA | 2025 | 2025 | * | VI!G5086 |
| VIFTA | 2026 | 2026 | * | VI!H5086 |
| VIFTA | 2027 | 2027 | * | VI!I5086 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 6%, RCEP (Anexo A) 6%, RCEP (Anexo B) 6%, RCEP (Anexo C) 6%, RCEP (Anexo D) 6%, RCEP (Anexo E) 6%, RCEP (Anexo F) 6%, AKFTA 8%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving. | MFN 6% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 3904.10 has 4 lines; 3904.10.91 is distinguished from its siblings by: In the form of granules. | 3904.10.10 Homopolymers, suspension type; 3904.10.92 In the form of powder; 3904.10.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3904.10.91. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 6% for 3904.10.91 was checked against BT2026 (cell BT2026!N5720), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
| --- |
| 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) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.