Vietnam Tariff Intelligence

HS 3705.00.90 detail

HS code	3705.00.90
Description	Photographic plates and film, exposed and developed, other than cinematographic film / - Other
Unit	kg
Generated	12/11/2026 01:27:17
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://mail.vietnamtariff.com/hs-code/37050090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5269
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5269
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5269
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!E5151
ATIGA	2022	2022	0	AT!E5112

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5112
ATIGA	2024	2024	0	AT!G5112
ATIGA	2025	2025	0	AT!H5112
ATIGA	2026	2026	0	AT!I5112
ATIGA	2027	2027	0	AT!J5112
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5156
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5156
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5156
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5156
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5156
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5156
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5154
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5154
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5154
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5154
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5154
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5154
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5154
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5118
AIFTA	30/12/2022	2022	0	AI!F5114
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5114
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5114
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5114
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5114
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5114
VKFTA	2022	2022	0	VK!E5123

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5123
VKFTA	2024	2024	0	VK!G5123
VKFTA	2025	2025	0	VK!H5123
VKFTA	2026	2026	0	VK!I5123
VKFTA	2027	2027	0	VK!J5123
VCFTA	2022	2022	3	VC!D5161
VCFTA	2023	2023	1	VC!E5161
VCFTA	2024	2024	0	VC!F5161
VCFTA	2025	2025	0	VC!G5161
VCFTA	2026	2026	0	VC!H5161
VCFTA	2027	2027	0	VC!I5161
VN-EAEU	2022	2022	0	EAV!D5158
VN-EAEU	2023	2023	0	EAV!E5158
VN-EAEU	2024	2024	0	EAV!F5158
VN-EAEU	2025	2025	0	EAV!G5158
VN-EAEU	2026	2026	0	EAV!H5158
VN-EAEU	2027	2027	0	EAV!I5158
AHKFTA	2022	2022	0	AKH!D5166
AHKFTA	2023	2023	0	AKH!E5166
AHKFTA	2024	2024	0	AKH!F5166
AHKFTA	2025	2025	0	AKH!G5166
AHKFTA	2026	2026	0	AKH!H5166
AHKFTA	2027	2027	0	AKH!I5166
EVFTA	2022	2022	0	EV-NK!D5137
EVFTA	2023	2023	0	EV-NK!E5137
EVFTA	2024	2024	0	EV-NK!F5137

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5137
EVFTA	2026	2026	0	EV-NK!H5137
EVFTA	2027	2027	0	EV-NK!I5137
UKVFTA	2022	2022	0	UKV!D5139
UKVFTA	2023	2023	0	UKV!E5139
UKVFTA	2024	2024	0	UKV!F5139
UKVFTA	2025	2025	0	UKV!G5139
UKVFTA	2026	2026	0	UKV!H5139
UKVFTA	2027	2027	0	UKV!I5139
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5137
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5137
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5137
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5137
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5137
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5137
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5137
RCEP A	2022	2022	0	RCEPT-A!D5158
RCEP A	2023	2023	0	RCEPT-A!E5158
RCEP A	2024	2024	0	RCEPT-A!F5158
RCEP A	2025	2025	0	RCEPT-A!G5158
RCEP A	2026	2026	0	RCEPT-A!H5158
RCEP A	2027	2027	0	RCEPT-A!I5158
RCEP B	2022	2022	0	B!D5158
RCEP B	2023	2023	0	B!E5158
RCEP B	2024	2024	0	B!F5158
RCEP B	2025	2025	0	B!G5158

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5158
RCEP B	2027	2027	0	B!I5158
RCEP C	2022	2022	0	C!D5158
RCEP C	2023	2023	0	C!E5158
RCEP C	2024	2024	0	C!F5158
RCEP C	2025	2025	0	C!G5158
RCEP C	2026	2026	0	C!H5158
RCEP C	2027	2027	0	C!I5158
RCEP D	2022	2022	0	D!D5158
RCEP D	2023	2023	0	D!E5158
RCEP D	2024	2024	0	D!F5158
RCEP D	2025	2025	0	D!G5158
RCEP D	2026	2026	0	D!H5158
RCEP D	2027	2027	0	D!I5158
RCEP E	2022	2022	0	E!D5161
RCEP E	2023	2023	0	E!E5161
RCEP E	2024	2024	0	E!F5161
RCEP E	2025	2025	0	E!G5161
RCEP E	2026	2026	0	E!H5161
RCEP E	2027	2027	0	E!I5161
RCEP F	2022	2022	0	F!D5158
RCEP F	2023	2023	0	F!E5158
RCEP F	2024	2024	0	F!F5158
RCEP F	2025	2025	0	F!G5158
RCEP F	2026	2026	0	F!H5158
RCEP F	2027	2027	0	F!I5158

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F4752
VIFTA	2025	2025	0	VI!G4752
VIFTA	2026	2026	0	VI!H4752
VIFTA	2027	2027	0	VI!I4752

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3705.00 has 4 lines; 3705.00.90 is distinguished from its siblings by: Other.	3705.00.10 X-ray; 3705.00.20 Microfilm; 3705.00.30 For offset reproduction	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 "5/8/10".		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 3705.00.90. 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 5% for 3705.00.90 was checked against BT2026 (cell BT2026!N5269), 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

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.