Vietnam Tariff Intelligence

HS 3707.90.10 detail

HS code	3707.90.10
Description	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use / - Other: / - - Flashlight materials
Unit	kg
Generated	03/11/2026 19:36:08
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/37079010/

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!K5284
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5284
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5284
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 (-MY)	0% (except MY)	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	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

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	1.7	1.7%	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!E5168
ATIGA	2022	2022	0	AT!E5129
ATIGA	2023	2023	0	AT!F5129
ATIGA	2024	2024	0	AT!G5129
ATIGA	2025	2025	0	AT!H5129
ATIGA	2026	2026	0	AT!I5129
ATIGA	2027	2027	0	AT!J5129
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5173
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5173
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5173

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5173
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5173
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5173
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5171
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5171
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5171
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5171
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5171
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5171
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5171
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5135
AIFTA	30/12/2022	2022	0	AI!F5131
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5131
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5131
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5131
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5131
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5131
VKFTA	2022	2022	0	VK!E5140
VKFTA	2023	2023	0	VK!F5140
VKFTA	2024	2024	0	VK!G5140
VKFTA	2025	2025	0	VK!H5140
VKFTA	2026	2026	0	VK!I5140
VKFTA	2027	2027	0	VK!J5140
VCFTA	2022	2022	3	VC!D5178
VCFTA	2023	2023	3	VC!E5178
VCFTA	2024	2024	0	VC!F5178

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5178
VCFTA	2026	2026	0	VC!H5178
VCFTA	2027	2027	0	VC!I5178
VN-EAEU	2022	2022	0	EAV!D5175
VN-EAEU	2023	2023	0	EAV!E5175
VN-EAEU	2024	2024	0	EAV!F5175
VN-EAEU	2025	2025	0	EAV!G5175
VN-EAEU	2026	2026	0	EAV!H5175
VN-EAEU	2027	2027	0	EAV!I5175
AHKFTA	2022	2022	0	AKH!D5183
AHKFTA	2023	2023	0	AKH!E5183
AHKFTA	2024	2024	0	AKH!F5183
AHKFTA	2025	2025	0	AKH!G5183
AHKFTA	2026	2026	0	AKH!H5183
AHKFTA	2027	2027	0	AKH!I5183
EVFTA	2022	2022	0	EV-NK!D5154
EVFTA	2023	2023	0	EV-NK!E5154
EVFTA	2024	2024	0	EV-NK!F5154
EVFTA	2025	2025	0	EV-NK!G5154
EVFTA	2026	2026	0	EV-NK!H5154
EVFTA	2027	2027	0	EV-NK!I5154
UKVFTA	2022	2022	0	UKV!D5156
UKVFTA	2023	2023	0	UKV!E5156
UKVFTA	2024	2024	0	UKV!F5156
UKVFTA	2025	2025	0	UKV!G5156
UKVFTA	2026	2026	0	UKV!H5156

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5156
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5154
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5154
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5154
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5154
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5154
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5154
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5154
RCEP A	2022	2022	0	RCEPT-A!D5175
RCEP A	2023	2023	0	RCEPT-A!E5175
RCEP A	2024	2024	0	RCEPT-A!F5175
RCEP A	2025	2025	0	RCEPT-A!G5175
RCEP A	2026	2026	0	RCEPT-A!H5175
RCEP A	2027	2027	0	RCEPT-A!I5175
RCEP B	2022	2022	0	B!D5175
RCEP B	2023	2023	0	B!E5175
RCEP B	2024	2024	0	B!F5175
RCEP B	2025	2025	0	B!G5175
RCEP B	2026	2026	0	B!H5175
RCEP B	2027	2027	0	B!I5175
RCEP C	2022	2022	0	C!D5175
RCEP C	2023	2023	0	C!E5175
RCEP C	2024	2024	0	C!F5175
RCEP C	2025	2025	0	C!G5175
RCEP C	2026	2026	0	C!H5175
RCEP C	2027	2027	0	C!I5175

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5175
RCEP D	2023	2023	0	D!E5175
RCEP D	2024	2024	0	D!F5175
RCEP D	2025	2025	0	D!G5175
RCEP D	2026	2026	0	D!H5175
RCEP D	2027	2027	0	D!I5175
RCEP E	2022	2022	0	E!D5178
RCEP E	2023	2023	0	E!E5178
RCEP E	2024	2024	0	E!F5178
RCEP E	2025	2025	0	E!G5178
RCEP E	2026	2026	0	E!H5178
RCEP E	2027	2027	0	E!I5178
RCEP F	2022	2022	0	F!D5175
RCEP F	2023	2023	0	F!E5175
RCEP F	2024	2024	0	F!F5175
RCEP F	2025	2025	0	F!G5175
RCEP F	2026	2026	0	F!H5175
RCEP F	2027	2027	0	F!I5175
VIFTA	2024	2024	2.6	VI!F4767
VIFTA	2025	2025	2.1	VI!G4767
VIFTA	2026	2026	1.7	VI!H4767
VIFTA	2027	2027	1.3	VI!I4767

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 3707.90 has 2 lines; 3707.90.10 is distinguished from its siblings by: Flashlight materials.	3707.90.90 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 3707.90.10. 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 3% for 3707.90.10 was checked against BT2026 (cell BT2026!N5284), 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.