Vietnam Tariff Intelligence

HS 3707.90.90 detail

HS code	3707.90.90
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: / - - Other
Unit	kg
Generated	05/11/2026 23:08:40
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/37079090/

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!K5285
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5285
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5285
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	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!E5169
ATIGA	2022	2022	0	AT!E5130
ATIGA	2023	2023	0	AT!F5130
ATIGA	2024	2024	0	AT!G5130
ATIGA	2025	2025	0	AT!H5130
ATIGA	2026	2026	0	AT!I5130
ATIGA	2027	2027	0	AT!J5130
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5174
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5174
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5174

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5174
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5174
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5174
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5172
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5172
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5172
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5172
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5172
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5172
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5172
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5136
AIFTA	30/12/2022	2022	0	AI!F5132
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5132
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5132
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5132
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5132
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5132
VKFTA	2022	2022	0	VK!E5141
VKFTA	2023	2023	0	VK!F5141
VKFTA	2024	2024	0	VK!G5141
VKFTA	2025	2025	0	VK!H5141
VKFTA	2026	2026	0	VK!I5141
VKFTA	2027	2027	0	VK!J5141
VCFTA	2022	2022	3	VC!D5179
VCFTA	2023	2023	3	VC!E5179
VCFTA	2024	2024	0	VC!F5179

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5179
VCFTA	2026	2026	0	VC!H5179
VCFTA	2027	2027	0	VC!I5179
VN-EAEU	2022	2022	0	EAV!D5176
VN-EAEU	2023	2023	0	EAV!E5176
VN-EAEU	2024	2024	0	EAV!F5176
VN-EAEU	2025	2025	0	EAV!G5176
VN-EAEU	2026	2026	0	EAV!H5176
VN-EAEU	2027	2027	0	EAV!I5176
AHKFTA	2022	2022	0	AKH!D5184
AHKFTA	2023	2023	0	AKH!E5184
AHKFTA	2024	2024	0	AKH!F5184
AHKFTA	2025	2025	0	AKH!G5184
AHKFTA	2026	2026	0	AKH!H5184
AHKFTA	2027	2027	0	AKH!I5184
EVFTA	2022	2022	0,7	EV-NK!D5155
EVFTA	2023	2023	0	EV-NK!E5155
EVFTA	2024	2024	0	EV-NK!F5155
EVFTA	2025	2025	0	EV-NK!G5155
EVFTA	2026	2026	0	EV-NK!H5155
EVFTA	2027	2027	0	EV-NK!I5155
UKVFTA	2022	2022	0,7	UKV!D5157
UKVFTA	2023	2023	0	UKV!E5157
UKVFTA	2024	2024	0	UKV!F5157
UKVFTA	2025	2025	0	UKV!G5157
UKVFTA	2026	2026	0	UKV!H5157

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5157
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5155
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5155
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5155
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5155
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5155
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5155
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5155
RCEP A	2022	2022	0	RCEPT-A!D5176
RCEP A	2023	2023	0	RCEPT-A!E5176
RCEP A	2024	2024	0	RCEPT-A!F5176
RCEP A	2025	2025	0	RCEPT-A!G5176
RCEP A	2026	2026	0	RCEPT-A!H5176
RCEP A	2027	2027	0	RCEPT-A!I5176
RCEP B	2022	2022	0	B!D5176
RCEP B	2023	2023	0	B!E5176
RCEP B	2024	2024	0	B!F5176
RCEP B	2025	2025	0	B!G5176
RCEP B	2026	2026	0	B!H5176
RCEP B	2027	2027	0	B!I5176
RCEP C	2022	2022	0	C!D5176
RCEP C	2023	2023	0	C!E5176
RCEP C	2024	2024	0	C!F5176
RCEP C	2025	2025	0	C!G5176
RCEP C	2026	2026	0	C!H5176
RCEP C	2027	2027	0	C!I5176

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5176
RCEP D	2023	2023	0	D!E5176
RCEP D	2024	2024	0	D!F5176
RCEP D	2025	2025	0	D!G5176
RCEP D	2026	2026	0	D!H5176
RCEP D	2027	2027	0	D!I5176
RCEP E	2022	2022	0	E!D5179
RCEP E	2023	2023	0	E!E5179
RCEP E	2024	2024	0	E!F5179
RCEP E	2025	2025	0	E!G5179
RCEP E	2026	2026	0	E!H5179
RCEP E	2027	2027	0	E!I5179
RCEP F	2022	2022	0	F!D5176
RCEP F	2023	2023	0	F!E5176
RCEP F	2024	2024	0	F!F5176
RCEP F	2025	2025	0	F!G5176
RCEP F	2026	2026	0	F!H5176
RCEP F	2027	2027	0	F!I5176
VIFTA	2024	2024	2	VI!F4768
VIFTA	2025	2025	1	VI!G4768
VIFTA	2026	2026	0	VI!H4768
VIFTA	2027	2027	0	VI!I4768

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; 3707.90.90 is distinguished from its siblings by: Other.	3707.90.10 Flashlight materials	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 3707.90.90. 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 3% for 3707.90.90 was checked against BT2026 (cell BT2026!N5285), 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.