Vietnam Tariff Intelligence

HS 3901.90.90 detail

HS code	3901.90.90
Description	Polymers of ethylene, in primary forms / - Other: / - - Other
Unit	kg
Generated	01/11/2026 17:57:10
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/39019090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5680
Preferential (MFN)	0	0%	199/2025/NĐ-CP	2025-07-08	BT2026!N5680
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5680
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 (-ID, PH)	0% (except ID, PH)	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!E5473
ATIGA	2022	2022	0	AT!E5434
ATIGA	2023	2023	0	AT!F5434
ATIGA	2024	2024	0	AT!G5434
ATIGA	2025	2025	0	AT!H5434
ATIGA	2026	2026	0	AT!I5434
ATIGA	2027	2027	0	AT!J5434
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5478
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5478
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5478

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5478
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5478
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5478
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5476
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5476
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5476
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5476
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5476
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5476
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5478
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5440
AIFTA	30/12/2022	2022	0	AI!F5436
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5436
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5436
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5436
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5436
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5436
VKFTA	2022	2022	0	VK!E5445
VKFTA	2023	2023	0	VK!F5445
VKFTA	2024	2024	0	VK!G5445
VKFTA	2025	2025	0	VK!H5445
VKFTA	2026	2026	0	VK!I5445
VKFTA	2027	2027	0	VK!J5445
VCFTA	2022	2022	0	VC!D5486
VCFTA	2023	2023	0	VC!E5486
VCFTA	2024	2024	0	VC!F5486

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5486
VCFTA	2026	2026	0	VC!H5486
VCFTA	2027	2027	0	VC!I5486
VN-EAEU	2022	2022	0	EAV!D5487
VN-EAEU	2023	2023	0	EAV!E5487
VN-EAEU	2024	2024	0	EAV!F5487
VN-EAEU	2025	2025	0	EAV!G5487
VN-EAEU	2026	2026	0	EAV!H5487
VN-EAEU	2027	2027	0	EAV!I5487
AHKFTA	2022	2022	0	AKH!D5490
AHKFTA	2023	2023	0	AKH!E5490
AHKFTA	2024	2024	0	AKH!F5490
AHKFTA	2025	2025	0	AKH!G5490
AHKFTA	2026	2026	0	AKH!H5490
AHKFTA	2027	2027	0	AKH!I5490
EVFTA	2022	2022	0	EV-NK!D5459
EVFTA	2023	2023	0	EV-NK!E5459
EVFTA	2024	2024	0	EV-NK!F5459
EVFTA	2025	2025	0	EV-NK!G5459
EVFTA	2026	2026	0	EV-NK!H5459
EVFTA	2027	2027	0	EV-NK!I5459
UKVFTA	2022	2022	0	UKV!D5461
UKVFTA	2023	2023	0	UKV!E5461
UKVFTA	2024	2024	0	UKV!F5461
UKVFTA	2025	2025	0	UKV!G5461
UKVFTA	2026	2026	0	UKV!H5461

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5461
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5459
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5459
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5459
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5459
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5459
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5459
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5459
RCEP A	2022	2022	0	RCEPT-A!D5480
RCEP A	2023	2023	0	RCEPT-A!E5480
RCEP A	2024	2024	0	RCEPT-A!F5480
RCEP A	2025	2025	0	RCEPT-A!G5480
RCEP A	2026	2026	0	RCEPT-A!H5480
RCEP A	2027	2027	0	RCEPT-A!I5480
RCEP B	2022	2022	0	B!D5480
RCEP B	2023	2023	0	B!E5480
RCEP B	2024	2024	0	B!F5480
RCEP B	2025	2025	0	B!G5480
RCEP B	2026	2026	0	B!H5480
RCEP B	2027	2027	0	B!I5480
RCEP C	2022	2022	0	C!D5480
RCEP C	2023	2023	0	C!E5480
RCEP C	2024	2024	0	C!F5480
RCEP C	2025	2025	0	C!G5480
RCEP C	2026	2026	0	C!H5480
RCEP C	2027	2027	0	C!I5480

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5480
RCEP D	2023	2023	0	D!E5480
RCEP D	2024	2024	0	D!F5480
RCEP D	2025	2025	0	D!G5480
RCEP D	2026	2026	0	D!H5480
RCEP D	2027	2027	0	D!I5480
RCEP E	2022	2022	0	E!D5483
RCEP E	2023	2023	0	E!E5483
RCEP E	2024	2024	0	E!F5483
RCEP E	2025	2025	0	E!G5483
RCEP E	2026	2026	0	E!H5483
RCEP E	2027	2027	0	E!I5483
RCEP F	2022	2022	0	F!D5480
RCEP F	2023	2023	0	F!E5480
RCEP F	2024	2024	0	F!F5480
RCEP F	2025	2025	0	F!G5480
RCEP F	2026	2026	0	F!H5480
RCEP F	2027	2027	0	F!I5480
VIFTA	2024	2024	0	VI!F5046
VIFTA	2025	2025	0	VI!G5046
VIFTA	2026	2026	0	VI!H5046
VIFTA	2027	2027	0	VI!I5046

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): 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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3901.90 has 2 lines; 3901.90.90 is distinguished from its siblings by: Other.	3901.90.40 In dispersion	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 3901.90.90. 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 0% for 3901.90.90 was checked against BT2026 (cell BT2026!N5680), basis 199/2025/NĐ-CP.		199/2025/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
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)

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.