Vietnam Tariff Intelligence

HS 3904.50.50 detail

HS code	3904.50.50
Description	Polymers of vinyl chloride or of other halogenated olefins, in primary forms / - Vinylidene chloride polymers: / - - In the form of granules
Unit	kg
Generated	12/11/2026 08:41:45
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/39045050/

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!K5743
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5743
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5743
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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!E5539
ATIGA	2022	2022	0	AT!E5500
ATIGA	2023	2023	0	AT!F5500
ATIGA	2024	2024	0	AT!G5500
ATIGA	2025	2025	0	AT!H5500
ATIGA	2026	2026	0	AT!I5500
ATIGA	2027	2027	0	AT!J5500
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5544
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5544
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5544

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5544
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5544
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5544
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5542
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5542
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5542
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5542
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5542
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5542
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5544
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5506
AIFTA	30/12/2022	2022	0	AI!F5502
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5502
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5502
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5502
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5502
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5502
VKFTA	2022	2022	0	VK!E5511
VKFTA	2023	2023	0	VK!F5511
VKFTA	2024	2024	0	VK!G5511
VKFTA	2025	2025	0	VK!H5511
VKFTA	2026	2026	0	VK!I5511
VKFTA	2027	2027	0	VK!J5511
VCFTA	2022	2022	0	VC!D5552
VCFTA	2023	2023	0	VC!E5552
VCFTA	2024	2024	0	VC!F5552

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5552
VCFTA	2026	2026	0	VC!H5552
VCFTA	2027	2027	0	VC!I5552
VN-EAEU	2022	2022	0	EAV!D5553
VN-EAEU	2023	2023	0	EAV!E5553
VN-EAEU	2024	2024	0	EAV!F5553
VN-EAEU	2025	2025	0	EAV!G5553
VN-EAEU	2026	2026	0	EAV!H5553
VN-EAEU	2027	2027	0	EAV!I5553
AHKFTA	2022	2022	3	AKH!D5556
AHKFTA	2023	2023	2	AKH!E5556
AHKFTA	2024	2024	2	AKH!F5556
AHKFTA	2025	2025	1	AKH!G5556
AHKFTA	2026	2026	1	AKH!H5556
AHKFTA	2027	2027	0	AKH!I5556
EVFTA	2022	2022	0	EV-NK!D5525
EVFTA	2023	2023	0	EV-NK!E5525
EVFTA	2024	2024	0	EV-NK!F5525
EVFTA	2025	2025	0	EV-NK!G5525
EVFTA	2026	2026	0	EV-NK!H5525
EVFTA	2027	2027	0	EV-NK!I5525
UKVFTA	2022	2022	0	UKV!D5527
UKVFTA	2023	2023	0	UKV!E5527
UKVFTA	2024	2024	0	UKV!F5527
UKVFTA	2025	2025	0	UKV!G5527
UKVFTA	2026	2026	0	UKV!H5527

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5527
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5525
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5525
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5525
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5525
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5525
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5525
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5525
RCEP A	2022	2022	0	RCEPT-A!D5546
RCEP A	2023	2023	0	RCEPT-A!E5546
RCEP A	2024	2024	0	RCEPT-A!F5546
RCEP A	2025	2025	0	RCEPT-A!G5546
RCEP A	2026	2026	0	RCEPT-A!H5546
RCEP A	2027	2027	0	RCEPT-A!I5546
RCEP B	2022	2022	0	B!D5546
RCEP B	2023	2023	0	B!E5546
RCEP B	2024	2024	0	B!F5546
RCEP B	2025	2025	0	B!G5546
RCEP B	2026	2026	0	B!H5546
RCEP B	2027	2027	0	B!I5546
RCEP C	2022	2022	0	C!D5546
RCEP C	2023	2023	0	C!E5546
RCEP C	2024	2024	0	C!F5546
RCEP C	2025	2025	0	C!G5546
RCEP C	2026	2026	0	C!H5546
RCEP C	2027	2027	0	C!I5546

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5546
RCEP D	2023	2023	0	D!E5546
RCEP D	2024	2024	0	D!F5546
RCEP D	2025	2025	0	D!G5546
RCEP D	2026	2026	0	D!H5546
RCEP D	2027	2027	0	D!I5546
RCEP E	2022	2022	0	E!D5549
RCEP E	2023	2023	0	E!E5549
RCEP E	2024	2024	0	E!F5549
RCEP E	2025	2025	0	E!G5549
RCEP E	2026	2026	0	E!H5549
RCEP E	2027	2027	0	E!I5549
RCEP F	2022	2022	0	F!D5546
RCEP F	2023	2023	0	F!E5546
RCEP F	2024	2024	0	F!F5546
RCEP F	2025	2025	0	F!G5546
RCEP F	2026	2026	0	F!H5546
RCEP F	2027	2027	0	F!I5546
VIFTA	2024	2024	4.3	VI!F5109
VIFTA	2025	2025	3.6	VI!G5109
VIFTA	2026	2026	2.9	VI!H5109
VIFTA	2027	2027	2.1	VI!I5109

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 3904.50 has 4 lines; 3904.50.50 is distinguished from its siblings by: In the form of granules.	3904.50.40 In dispersion; 3904.50.60 In the form of powder; 3904.50.90 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 3904.50.50. 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 3904.50.50 was checked against BT2026 (cell BT2026!N5743), 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

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.