Vietnam Tariff Intelligence

HS 3806.90.10 detail

HS code	3806.90.10
Description	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums / - Other: / - - Run gums in blocks
Unit	kg
Generated	12/11/2026 08:10:06
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/38069010/

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!K5357
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5357
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5357
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5207
ATIGA	2022	2022	0	AT!E5168

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5168
ATIGA	2024	2024	0	AT!G5168
ATIGA	2025	2025	0	AT!H5168
ATIGA	2026	2026	0	AT!I5168
ATIGA	2027	2027	0	AT!J5168
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5212
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5212
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5212
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5212
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5212
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5212
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5210
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5210
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5210
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5210
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5210
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5210
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5210
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5174
AIFTA	30/12/2022	2022	0	AI!F5170
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5170
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5170
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5170
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5170
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5170
VKFTA	2022	2022	0	VK!E5179

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5179
VKFTA	2024	2024	0	VK!G5179
VKFTA	2025	2025	0	VK!H5179
VKFTA	2026	2026	0	VK!I5179
VKFTA	2027	2027	0	VK!J5179
VCFTA	2022	2022	5	VC!D5217
VCFTA	2023	2023	5	VC!E5217
VCFTA	2024	2024	0	VC!F5217
VCFTA	2025	2025	0	VC!G5217
VCFTA	2026	2026	0	VC!H5217
VCFTA	2027	2027	0	VC!I5217
VN-EAEU	2022	2022	0	EAV!D5214
VN-EAEU	2023	2023	0	EAV!E5214
VN-EAEU	2024	2024	0	EAV!F5214
VN-EAEU	2025	2025	0	EAV!G5214
VN-EAEU	2026	2026	0	EAV!H5214
VN-EAEU	2027	2027	0	EAV!I5214
VNCU	2022	2022	0	VNCU!D710
VNCU	2023 - 2027		0	VNCU!E710
AHKFTA	2022	2022	0	AKH!D5222
AHKFTA	2023	2023	0	AKH!E5222
AHKFTA	2024	2024	0	AKH!F5222
AHKFTA	2025	2025	0	AKH!G5222
AHKFTA	2026	2026	0	AKH!H5222
AHKFTA	2027	2027	0	AKH!I5222
EVFTA	2022	2022	0	EV-NK!D5193

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	0	EV-NK!E5193
EVFTA	2024	2024	0	EV-NK!F5193
EVFTA	2025	2025	0	EV-NK!G5193
EVFTA	2026	2026	0	EV-NK!H5193
EVFTA	2027	2027	0	EV-NK!I5193
UKVFTA	2022	2022	0	UKV!D5195
UKVFTA	2023	2023	0	UKV!E5195
UKVFTA	2024	2024	0	UKV!F5195
UKVFTA	2025	2025	0	UKV!G5195
UKVFTA	2026	2026	0	UKV!H5195
UKVFTA	2027	2027	0	UKV!I5195
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5193
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5193
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5193
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5193
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5193
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5193
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5193
RCEP A	2022	2022	0	RCEPT-A!D5214
RCEP A	2023	2023	0	RCEPT-A!E5214
RCEP A	2024	2024	0	RCEPT-A!F5214
RCEP A	2025	2025	0	RCEPT-A!G5214
RCEP A	2026	2026	0	RCEPT-A!H5214
RCEP A	2027	2027	0	RCEPT-A!I5214
RCEP B	2022	2022	0	B!D5214
RCEP B	2023	2023	0	B!E5214

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F5214
RCEP B	2025	2025	0	B!G5214
RCEP B	2026	2026	0	B!H5214
RCEP B	2027	2027	0	B!I5214
RCEP C	2022	2022	0	C!D5214
RCEP C	2023	2023	0	C!E5214
RCEP C	2024	2024	0	C!F5214
RCEP C	2025	2025	0	C!G5214
RCEP C	2026	2026	0	C!H5214
RCEP C	2027	2027	0	C!I5214
RCEP D	2022	2022	0	D!D5214
RCEP D	2023	2023	0	D!E5214
RCEP D	2024	2024	0	D!F5214
RCEP D	2025	2025	0	D!G5214
RCEP D	2026	2026	0	D!H5214
RCEP D	2027	2027	0	D!I5214
RCEP E	2022	2022	0	E!D5217
RCEP E	2023	2023	0	E!E5217
RCEP E	2024	2024	0	E!F5217
RCEP E	2025	2025	0	E!G5217
RCEP E	2026	2026	0	E!H5217
RCEP E	2027	2027	0	E!I5217
RCEP F	2022	2022	0	F!D5214
RCEP F	2023	2023	0	F!E5214
RCEP F	2024	2024	0	F!F5214
RCEP F	2025	2025	0	F!G5214

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H5214
RCEP F	2027	2027	0	F!I5214
VIFTA	2024	2024	4.3	VI!F4801
VIFTA	2025	2025	3.6	VI!G4801
VIFTA	2026	2026	2.9	VI!H4801
VIFTA	2027	2027	2.1	VI!I4801

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): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3806.90 has 2 lines; 3806.90.10 is distinguished from its siblings by: Run gums in blocks.	3806.90.90 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 3806.90.10. 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 5% for 3806.90.10 was checked against BT2026 (cell BT2026!N5357), 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

Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.