Vietnam Tariff Intelligence

HS 3904.21.20 detail

HS code	3904.21.20
Description	Polymers of vinyl chloride or of other halogenated olefins, in primary forms / - Other poly(vinyl chloride): / - - Non-plasticised: / - - - In the form of powder
Unit	kg
Generated	05/11/2026 17:26:01
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/39042120/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5726
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N5726
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5726
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
RCEP (Annex A)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	3.4	3.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5522
ATIGA	2022	2022	0	AT!E5483
ATIGA	2023	2023	0	AT!F5483
ATIGA	2024	2024	0	AT!G5483
ATIGA	2025	2025	0	AT!H5483
ATIGA	2026	2026	0	AT!I5483
ATIGA	2027	2027	0	AT!J5483
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5527
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5527
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5527

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5527
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5527
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5527
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5525
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5525
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5525
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5525
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5525
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5525
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5527
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H5489
AIFTA	30/12/2022	2022	*	AI!F5485
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5485
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5485
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5485
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5485
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5485
VKFTA	2022	2022	1,4	VK!E5494
VKFTA	2023	2023	0,7	VK!F5494
VKFTA	2024	2024	0	VK!G5494
VKFTA	2025	2025	0	VK!H5494
VKFTA	2026	2026	0	VK!I5494
VKFTA	2027	2027	0	VK!J5494
VCFTA	2022	2022	8	VC!D5535
VCFTA	2023	2023	8	VC!E5535
VCFTA	2024	2024	5	VC!F5535

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G5535
VCFTA	2026	2026	5	VC!H5535
VCFTA	2027	2027	5	VC!I5535
VN-EAEU	2022	2022	0	EAV!D5536
VN-EAEU	2023	2023	0	EAV!E5536
VN-EAEU	2024	2024	0	EAV!F5536
VN-EAEU	2025	2025	0	EAV!G5536
VN-EAEU	2026	2026	0	EAV!H5536
VN-EAEU	2027	2027	0	EAV!I5536
AHKFTA	2022	2022	6	AKH!D5539
AHKFTA	2023	2023	6	AKH!E5539
AHKFTA	2024	2024	6	AKH!F5539
AHKFTA	2025	2025	6	AKH!G5539
AHKFTA	2026	2026	6	AKH!H5539
AHKFTA	2027	2027	6	AKH!I5539
EVFTA	2022	2022	1,7	EV-NK!D5508
EVFTA	2023	2023	0	EV-NK!E5508
EVFTA	2024	2024	0	EV-NK!F5508
EVFTA	2025	2025	0	EV-NK!G5508
EVFTA	2026	2026	0	EV-NK!H5508
EVFTA	2027	2027	0	EV-NK!I5508
UKVFTA	2022	2022	1,7	UKV!D5510
UKVFTA	2023	2023	0	UKV!E5510
UKVFTA	2024	2024	0	UKV!F5510
UKVFTA	2025	2025	0	UKV!G5510
UKVFTA	2026	2026	0	UKV!H5510

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5510
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5508
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5508
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5508
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5508
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5508
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5508
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5508
RCEP A	2022	2022	5,4	RCEPT-A!D5529
RCEP A	2023	2023	4,8	RCEPT-A!E5529
RCEP A	2024	2024	4,2	RCEPT-A!F5529
RCEP A	2025	2025	3,6	RCEPT-A!G5529
RCEP A	2026	2026	3	RCEPT-A!H5529
RCEP A	2027	2027	2,4	RCEPT-A!I5529
RCEP B	2022	2022	5,4	B!D5529
RCEP B	2023	2023	4,8	B!E5529
RCEP B	2024	2024	4,2	B!F5529
RCEP B	2025	2025	3,6	B!G5529
RCEP B	2026	2026	3	B!H5529
RCEP B	2027	2027	2,4	B!I5529
RCEP C	2022	2022	5,4	C!D5529
RCEP C	2023	2023	4,8	C!E5529
RCEP C	2024	2024	4,2	C!F5529
RCEP C	2025	2025	3,6	C!G5529
RCEP C	2026	2026	3	C!H5529
RCEP C	2027	2027	2,4	C!I5529

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5,5	D!D5529
RCEP D	2023	2023	4,9	D!E5529
RCEP D	2024	2024	4,4	D!F5529
RCEP D	2025	2025	3,8	D!G5529
RCEP D	2026	2026	3,3	D!H5529
RCEP D	2027	2027	2,7	D!I5529
RCEP E	2022	2022	5,4	E!D5532
RCEP E	2023	2023	4,8	E!E5532
RCEP E	2024	2024	4,2	E!F5532
RCEP E	2025	2025	3,6	E!G5532
RCEP E	2026	2026	3	E!H5532
RCEP E	2027	2027	2,4	E!I5532
RCEP F	2022	2022	5,4	F!D5529
RCEP F	2023	2023	4,8	F!E5529
RCEP F	2024	2024	4,2	F!F5529
RCEP F	2025	2025	3,6	F!G5529
RCEP F	2026	2026	3	F!H5529
RCEP F	2027	2027	2,4	F!I5529
VIFTA	2024	2024	5.1	VI!F5092
VIFTA	2025	2025	4.3	VI!G5092
VIFTA	2026	2026	3.4	VI!H5092
VIFTA	2027	2027	2.6	VI!I5092

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3904.21 has 3 lines; 3904.21.20 is distinguished from its siblings by: In the form of powder.	3904.21.10 In the form of granules; 3904.21.90 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 3904.21.20. 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 6% for 3904.21.20 was checked against BT2026 (cell BT2026!N5726), 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.