Vietnam Tariff Intelligence

HS 3905.12.00 detail

HS code	3905.12.00
Description	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms / - Poly(vinyl acetate): / - - In aqueous dispersion
Unit	kg
Generated	12/11/2026 02:29:55
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/39051200/

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!K5763
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5763
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5763
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)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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
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
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	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
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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!E5560
ATIGA	2022	2022	0	AT!E5521
ATIGA	2023	2023	0	AT!F5521
ATIGA	2024	2024	0	AT!G5521
ATIGA	2025	2025	0	AT!H5521
ATIGA	2026	2026	0	AT!I5521
ATIGA	2027	2027	0	AT!J5521
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5565
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5565
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5565

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5565
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5565
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5565
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5563
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5563
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5563
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5563
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5563
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5563
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5565
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5527
AIFTA	30/12/2022	2022	*	AI!F5523
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5523
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5523
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5523
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5523
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5523
VKFTA	2022	2022	0	VK!E5532
VKFTA	2023	2023	0	VK!F5532
VKFTA	2024	2024	0	VK!G5532
VKFTA	2025	2025	0	VK!H5532
VKFTA	2026	2026	0	VK!I5532
VKFTA	2027	2027	0	VK!J5532
VCFTA	2022	2022	0	VC!D5573
VCFTA	2023	2023	0	VC!E5573
VCFTA	2024	2024	0	VC!F5573

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5573
VCFTA	2026	2026	0	VC!H5573
VCFTA	2027	2027	0	VC!I5573
VN-EAEU	2022	2022	0	EAV!D5574
VN-EAEU	2023	2023	0	EAV!E5574
VN-EAEU	2024	2024	0	EAV!F5574
VN-EAEU	2025	2025	0	EAV!G5574
VN-EAEU	2026	2026	0	EAV!H5574
VN-EAEU	2027	2027	0	EAV!I5574
AHKFTA	2022	2022	5	AKH!D5577
AHKFTA	2023	2023	5	AKH!E5577
AHKFTA	2024	2024	5	AKH!F5577
AHKFTA	2025	2025	5	AKH!G5577
AHKFTA	2026	2026	5	AKH!H5577
AHKFTA	2027	2027	5	AKH!I5577
EVFTA	2022	2022	0	EV-NK!D5546
EVFTA	2023	2023	0	EV-NK!E5546
EVFTA	2024	2024	0	EV-NK!F5546
EVFTA	2025	2025	0	EV-NK!G5546
EVFTA	2026	2026	0	EV-NK!H5546
EVFTA	2027	2027	0	EV-NK!I5546
UKVFTA	2022	2022	0	UKV!D5548
UKVFTA	2023	2023	0	UKV!E5548
UKVFTA	2024	2024	0	UKV!F5548
UKVFTA	2025	2025	0	UKV!G5548
UKVFTA	2026	2026	0	UKV!H5548

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5548
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5546
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5546
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5546
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5546
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5546
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5546
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5546
RCEP A	2022	2022	4,5	RCEPT-A!D5567
RCEP A	2023	2023	4	RCEPT-A!E5567
RCEP A	2024	2024	3,5	RCEPT-A!F5567
RCEP A	2025	2025	3	RCEPT-A!G5567
RCEP A	2026	2026	2,5	RCEPT-A!H5567
RCEP A	2027	2027	2	RCEPT-A!I5567
RCEP B	2022	2022	4,5	B!D5567
RCEP B	2023	2023	4	B!E5567
RCEP B	2024	2024	3,5	B!F5567
RCEP B	2025	2025	3	B!G5567
RCEP B	2026	2026	2,5	B!H5567
RCEP B	2027	2027	2	B!I5567
RCEP C	2022	2022	4,5	C!D5567
RCEP C	2023	2023	4	C!E5567
RCEP C	2024	2024	3,5	C!F5567
RCEP C	2025	2025	3	C!G5567
RCEP C	2026	2026	2,5	C!H5567
RCEP C	2027	2027	2	C!I5567

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,5	D!D5567
RCEP D	2023	2023	4,1	D!E5567
RCEP D	2024	2024	3,6	D!F5567
RCEP D	2025	2025	3,2	D!G5567
RCEP D	2026	2026	2,7	D!H5567
RCEP D	2027	2027	2,3	D!I5567
RCEP E	2022	2022	4,5	E!D5570
RCEP E	2023	2023	4	E!E5570
RCEP E	2024	2024	3,5	E!F5570
RCEP E	2025	2025	3	E!G5570
RCEP E	2026	2026	2,5	E!H5570
RCEP E	2027	2027	2	E!I5570
RCEP F	2022	2022	4,5	F!D5567
RCEP F	2023	2023	4	F!E5567
RCEP F	2024	2024	3,5	F!F5567
RCEP F	2025	2025	3	F!G5567
RCEP F	2026	2026	2,5	F!H5567
RCEP F	2027	2027	2	F!I5567
VIFTA	2024	2024	4,3	VI!F5129
VIFTA	2025	2025	3.6	VI!G5129
VIFTA	2026	2026	2.9	VI!H5129
VIFTA	2027	2027	2.1	VI!I5129

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 5%, AKFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 3905.12.00. 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 3905.12.00 was checked against BT2026 (cell BT2026!N5763), 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.