

## HS 3905.19.90 detail

|                     |                                                                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 3905.19.90                                                                                                                                                      |
| Description         | Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms / - Poly(vinyl acetate): / - - Other: / - - - Other |
| Unit                | kg                                                                                                                                                              |
| Generated           | 31/10/2026 18:41:05                                                                                                                                             |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/39051990/">https://mail.vietnamtariff.com/hs-code/39051990/</a>                                                 |

### 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!K5766 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5766 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5766 |
| 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 (-ID)      | 0% (except ID) | 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     |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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(-ID)       | 0% (except ID) | 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 |
| 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!E5563 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E5524   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F5524   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G5524   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H5524   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I5524   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J5524   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E5568   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5568   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5568   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5568   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5568   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5568   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5566   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5566   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5566   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5566   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5566   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5566   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F5568   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5530 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F5526   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G5526   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H5526   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I5526   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J5526   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K5526   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E5535    |
| VKFTA   | 2023   | 2023 | 0            | VK!F5535    |
| VKFTA   | 2024   | 2024 | 0            | VK!G5535    |
| VKFTA   | 2025   | 2025 | 0            | VK!H5535    |
| VKFTA   | 2026   | 2026 | 0            | VK!I5535    |
| VKFTA   | 2027   | 2027 | 0            | VK!J5535    |
| VCFTA   | 2022   | 2022 | 0            | VC!D5576    |
| VCFTA   | 2023   | 2023 | 0            | VC!E5576    |
| VCFTA   | 2024   | 2024 | 0            | VC!F5576    |
| VCFTA   | 2025   | 2025 | 0            | VC!G5576    |
| VCFTA   | 2026   | 2026 | 0            | VC!H5576    |
| VCFTA   | 2027   | 2027 | 0            | VC!I5576    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D5577   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E5577   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F5577   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G5577   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H5577   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I5577   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D5580   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E5580   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F5580   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G5580   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H5580   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I5580   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D5549 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E5549 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F5549   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G5549   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H5549   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I5549   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D5551     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E5551     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F5551     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G5551     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H5551     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I5551     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5549   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5549   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5549   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5549   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5549   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5549   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5549   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D5570 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E5570 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F5570 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G5570 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H5570 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I5570 |
| RCEP B | 2022   | 2022           | 0            | B!D5570       |
| RCEP B | 2023   | 2023           | 0            | B!E5570       |
| RCEP B | 2024   | 2024           | 0            | B!F5570       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP B | 2025   | 2025 | 0            | B!G5570 |
| RCEP B | 2026   | 2026 | 0            | B!H5570 |
| RCEP B | 2027   | 2027 | 0            | B!I5570 |
| RCEP C | 2022   | 2022 | 0            | C!D5570 |
| RCEP C | 2023   | 2023 | 0            | C!E5570 |
| RCEP C | 2024   | 2024 | 0            | C!F5570 |
| RCEP C | 2025   | 2025 | 0            | C!G5570 |
| RCEP C | 2026   | 2026 | 0            | C!H5570 |
| RCEP C | 2027   | 2027 | 0            | C!I5570 |
| RCEP D | 2022   | 2022 | 0            | D!D5570 |
| RCEP D | 2023   | 2023 | 0            | D!E5570 |
| RCEP D | 2024   | 2024 | 0            | D!F5570 |
| RCEP D | 2025   | 2025 | 0            | D!G5570 |
| RCEP D | 2026   | 2026 | 0            | D!H5570 |
| RCEP D | 2027   | 2027 | 0            | D!I5570 |
| RCEP E | 2022   | 2022 | 0            | E!D5573 |
| RCEP E | 2023   | 2023 | 0            | E!E5573 |
| RCEP E | 2024   | 2024 | 0            | E!F5573 |
| RCEP E | 2025   | 2025 | 0            | E!G5573 |
| RCEP E | 2026   | 2026 | 0            | E!H5573 |
| RCEP E | 2027   | 2027 | 0            | E!I5573 |
| RCEP F | 2022   | 2022 | 0            | F!D5570 |
| RCEP F | 2023   | 2023 | 0            | F!E5570 |
| RCEP F | 2024   | 2024 | 0            | F!F5570 |
| RCEP F | 2025   | 2025 | 0            | F!G5570 |
| RCEP F | 2026   | 2026 | 0            | F!H5570 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | F!!5570  |
| VIFTA  | 2024   | 2024 | 0            | VI!F5132 |
| VIFTA  | 2025   | 2025 | 0            | VI!G5132 |
| VIFTA  | 2026   | 2026 | 0            | VI!H5132 |
| VIFTA  | 2027   | 2027 | 0            | VI!!5132 |

### 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 3905.19 has 2 lines; 3905.19.90 is distinguished from its siblings by: Other.                                                      | 3905.19.10 In the form of liquids or pastes | 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 3905.19.90. 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 3905.19.90 was checked against BT2026 (cell BT2026!N5766), 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.