Vietnam Tariff Intelligence

HS 3907.99.60 detail

HS code	3907.99.60
Description	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms / - Other polyesters: / - - Other: / - - - Polybutylene succinate (PBS)
Unit	kg
Generated	03/11/2026 08:01:47
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/39079960/

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!K5819
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5819
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5819
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	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
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(-MY)	0% (except MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E5618
ATIGA	2022	2022	0	AT!E5579
ATIGA	2023	2023	0	AT!F5579
ATIGA	2024	2024	0	AT!G5579
ATIGA	2025	2025	0	AT!H5579
ATIGA	2026	2026	0	AT!I5579
ATIGA	2027	2027	0	AT!J5579
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5623
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5623
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5623

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5623
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5623
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5623
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5621
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5621
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5621
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5621
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5621
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5621
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5623
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5585
AIFTA	30/12/2022	2022	0	AI!F5581
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5581
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5581
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5581
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5581
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5581
VKFTA	2022	2022	0	VK!E5592
VKFTA	2023	2023	0	VK!F5592
VKFTA	2024	2024	0	VK!G5592
VKFTA	2025	2025	0	VK!H5592
VKFTA	2026	2026	0	VK!I5592
VKFTA	2027	2027	0	VK!J5592
VCFTA	2022	2022	0	VC!D5631
VCFTA	2023	2023	0	VC!E5631
VCFTA	2024	2024	0	VC!F5631

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5631
VCFTA	2026	2026	0	VC!H5631
VCFTA	2027	2027	0	VC!I5631
VN-EAEU	2022	2022	0	EAV!D5632
VN-EAEU	2023	2023	0	EAV!E5632
VN-EAEU	2024	2024	0	EAV!F5632
VN-EAEU	2025	2025	0	EAV!G5632
VN-EAEU	2026	2026	0	EAV!H5632
VN-EAEU	2027	2027	0	EAV!I5632
AHKFTA	2022	2022	0	AKH!D5635
AHKFTA	2023	2023	0	AKH!E5635
AHKFTA	2024	2024	0	AKH!F5635
AHKFTA	2025	2025	0	AKH!G5635
AHKFTA	2026	2026	0	AKH!H5635
AHKFTA	2027	2027	0	AKH!I5635
EVFTA	2022	2022	0	EV-NK!D5604
EVFTA	2023	2023	0	EV-NK!E5604
EVFTA	2024	2024	0	EV-NK!F5604
EVFTA	2025	2025	0	EV-NK!G5604
EVFTA	2026	2026	0	EV-NK!H5604
EVFTA	2027	2027	0	EV-NK!I5604
UKVFTA	2022	2022	0	UKV!D5606
UKVFTA	2023	2023	0	UKV!E5606
UKVFTA	2024	2024	0	UKV!F5606
UKVFTA	2025	2025	0	UKV!G5606
UKVFTA	2026	2026	0	UKV!H5606

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5606
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5604
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5604
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5604
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5604
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5604
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5604
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5604
RCEP A	2022	2022	0	RCEPT-A!D5625
RCEP A	2023	2023	0	RCEPT-A!E5625
RCEP A	2024	2024	0	RCEPT-A!F5625
RCEP A	2025	2025	0	RCEPT-A!G5625
RCEP A	2026	2026	0	RCEPT-A!H5625
RCEP A	2027	2027	0	RCEPT-A!I5625
RCEP B	2022	2022	0	B!D5625
RCEP B	2023	2023	0	B!E5625
RCEP B	2024	2024	0	B!F5625
RCEP B	2025	2025	0	B!G5625
RCEP B	2026	2026	0	B!H5625
RCEP B	2027	2027	0	B!I5625
RCEP C	2022	2022	0	C!D5625
RCEP C	2023	2023	0	C!E5625
RCEP C	2024	2024	0	C!F5625
RCEP C	2025	2025	0	C!G5625
RCEP C	2026	2026	0	C!H5625
RCEP C	2027	2027	0	C!I5625

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5625
RCEP D	2023	2023	0	D!E5625
RCEP D	2024	2024	0	D!F5625
RCEP D	2025	2025	0	D!G5625
RCEP D	2026	2026	0	D!H5625
RCEP D	2027	2027	0	D!I5625
RCEP E	2022	2022	0	E!D5628
RCEP E	2023	2023	0	E!E5628
RCEP E	2024	2024	0	E!F5628
RCEP E	2025	2025	0	E!G5628
RCEP E	2026	2026	0	E!H5628
RCEP E	2027	2027	0	E!I5628
RCEP F	2022	2022	0	F!D5625
RCEP F	2023	2023	0	F!E5625
RCEP F	2024	2024	0	F!F5625
RCEP F	2025	2025	0	F!G5625
RCEP F	2026	2026	0	F!H5625
RCEP F	2027	2027	0	F!I5625
VIFTA	2024	2024	0	VI!F5185
VIFTA	2025	2025	0	VI!G5185
VIFTA	2026	2026	0	VI!H5185
VIFTA	2027	2027	0	VI!I5185

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 3907.99 has 4 lines; 3907.99.60 is distinguished from its siblings by: Polybutylene succinate (PBS).	3907.99.40 Of a kind used for coating, in powder form; 3907.99.50 Thermoplastic liquid crystal aromatic polyester copolymers; 3907.99.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3907.99.60 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3907.99.60	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 3907.99.60. 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 3907.99.60 was checked against BT2026 (cell BT2026!N5819), 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.