Vietnam Tariff Intelligence

HS 3911.90.00 detail

HS code	3911.90.00
Description	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms / - Other
Unit	kg
Generated	11/11/2026 13:31:17
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/39119000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5852
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N5852
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5852
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

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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	1	1%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5655

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5616
ATIGA	2023	2023	0	AT!F5616
ATIGA	2024	2024	0	AT!G5616
ATIGA	2025	2025	0	AT!H5616
ATIGA	2026	2026	0	AT!I5616
ATIGA	2027	2027	0	AT!J5616
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5660
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5660
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5660
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5660
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5660
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5660
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5658
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5658
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5658
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5658
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5658
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5658
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5660
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5622
AIFTA	30/12/2022	2022	0	AI!F5618
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5618
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5618
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5618
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5618
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5618

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5629
VKFTA	2023	2023	0	VK!F5629
VKFTA	2024	2024	0	VK!G5629
VKFTA	2025	2025	0	VK!H5629
VKFTA	2026	2026	0	VK!I5629
VKFTA	2027	2027	0	VK!J5629
VCFTA	2022	2022	0	VC!D5668
VCFTA	2023	2023	0	VC!E5668
VCFTA	2024	2024	0	VC!F5668
VCFTA	2025	2025	0	VC!G5668
VCFTA	2026	2026	0	VC!H5668
VCFTA	2027	2027	0	VC!I5668
VN-EAEU	2022	2022	0	EAV!D5669
VN-EAEU	2023	2023	0	EAV!E5669
VN-EAEU	2024	2024	0	EAV!F5669
VN-EAEU	2025	2025	0	EAV!G5669
VN-EAEU	2026	2026	0	EAV!H5669
VN-EAEU	2027	2027	0	EAV!I5669
AHKFTA	2022	2022	2	AKH!D5672
AHKFTA	2023	2023	1	AKH!E5672
AHKFTA	2024	2024	1	AKH!F5672
AHKFTA	2025	2025	1	AKH!G5672
AHKFTA	2026	2026	1	AKH!H5672
AHKFTA	2027	2027	0	AKH!I5672
EVFTA	2022	2022	0	EV-NK!D5641
EVFTA	2023	2023	0	EV-NK!E5641

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5641
EVFTA	2025	2025	0	EV-NK!G5641
EVFTA	2026	2026	0	EV-NK!H5641
EVFTA	2027	2027	0	EV-NK!I5641
UKVFTA	2022	2022	0	UKV!D5643
UKVFTA	2023	2023	0	UKV!E5643
UKVFTA	2024	2024	0	UKV!F5643
UKVFTA	2025	2025	0	UKV!G5643
UKVFTA	2026	2026	0	UKV!H5643
UKVFTA	2027	2027	0	UKV!I5643
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5641
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5641
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5641
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5641
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5641
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5641
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5641
RCEP A	2022	2022	0	RCEPT-A!D5662
RCEP A	2023	2023	0	RCEPT-A!E5662
RCEP A	2024	2024	0	RCEPT-A!F5662
RCEP A	2025	2025	0	RCEPT-A!G5662
RCEP A	2026	2026	0	RCEPT-A!H5662
RCEP A	2027	2027	0	RCEPT-A!I5662
RCEP B	2022	2022	0	B!D5662
RCEP B	2023	2023	0	B!E5662
RCEP B	2024	2024	0	B!F5662

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5662
RCEP B	2026	2026	0	B!H5662
RCEP B	2027	2027	0	B!I5662
RCEP C	2022	2022	0	C!D5662
RCEP C	2023	2023	0	C!E5662
RCEP C	2024	2024	0	C!F5662
RCEP C	2025	2025	0	C!G5662
RCEP C	2026	2026	0	C!H5662
RCEP C	2027	2027	0	C!I5662
RCEP D	2022	2022	0	D!D5662
RCEP D	2023	2023	0	D!E5662
RCEP D	2024	2024	0	D!F5662
RCEP D	2025	2025	0	D!G5662
RCEP D	2026	2026	0	D!H5662
RCEP D	2027	2027	0	D!I5662
RCEP E	2022	2022	0	E!D5665
RCEP E	2023	2023	0	E!E5665
RCEP E	2024	2024	0	E!F5665
RCEP E	2025	2025	0	E!G5665
RCEP E	2026	2026	0	E!H5665
RCEP E	2027	2027	0	E!I5665
RCEP F	2022	2022	0	F!D5662
RCEP F	2023	2023	0	F!E5662
RCEP F	2024	2024	0	F!F5662
RCEP F	2025	2025	0	F!G5662
RCEP F	2026	2026	0	F!H5662

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5662
VIFTA	2024	2024	2	VI!F5218
VIFTA	2025	2025	1	VI!G5218
VIFTA	2026	2026	0	VI!H5218
VIFTA	2027	2027	0	VI!I5218

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
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 3911.90.00. 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 3% for 3911.90.00 was checked against BT2026 (cell BT2026!N5852), 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)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)
NL làm thuốc XK, NK là dược chất và BTP thuốc (09/2024/TT-BYT-DM7)

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.