

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																		VAT Rates
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPa	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV	V	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
37.01	Photographic plates and films in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs																					
3701.10.00	- For X-ray	m ²	0	5	0	0	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
3701.20.00	- Instant print film	kg	5	7.5	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3701.30.00	- Other plates and film, with any side exceeding 255 mm	m ²	5	7.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
	- Other:																					
3701.91	- - For color photography (polychrome)																					
3701.91.10	- - - Of a kind suitable for use in the printing industry	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3701.91.90	- - - Other	kg	5	7.5	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3701.99	- - Other																					
3701.99.10	- - - Of a kind suitable for use in the	m ²	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2025

	printing industry																				
3701.99.90	- - - Other	m ²	5	7.5	0	6	0	0		0		0	0	0	0	0	0	0	0	0	10
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed																				
3702.10.00	- For X-ray	m ²	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	10
	- Other film, without perforations, of a width not exceeding 105 mm:																				
3702.31.00	- - For colour photography (polychrome)	roll	5	7.5	0	5	0	0		0		0	0	0	0	0	0	0	0	0	10
3702.32.00	- - Other, with silver halide emulsion	m ²	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
3702.39.00	- - Other	m ²	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
	- Other film, without perforations, of a width exceeding 105mm:																				
3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m ²	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
3702.42	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:																				
3702.42.10	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m ²	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
3702.42.90	- - - Other	m ²	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
3702.43.00	- - Of a width exceeding 610 mm and of a length not exceeding 200m	m ²	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	10
3702.44.00	- - Of a width exceeding 105 mm but not exceeding 610 mm	m ²	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	10
	- Other film, for colour photography (polychrome)																				

Vietnam Customs Tariff Schedule – 2025

3702.52	- - Of a width not exceeding 16 mm																					
3702.52.20	- - - Of a kind suitable for use in cinematography	m	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.52.90	- - - Other	m	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.54	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:																					
3702.54.40	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.54.90	- - - Other	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.55	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m																					
3702.55.20	- - - Of a kind suitable for use in cinematography	m	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.55.50	- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.55.90	- - - Other	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.56	- - Of a width exceeding 35 mm:																					
3702.56.20	- - - Of a kind suitable for use in cinematography	m	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.56.90	- - - Other	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Other:																					
3702.96	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m:																					
3702.96.10	- - - Of a kind suitable for use in	m	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2025

	cinematography																					
3702.96.90	- - - Other	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.97	- - Of a width not exceeding 35 mm and of a length exceeding 30 m																					
3702.97.10	- - - Of a kind suitable for use in cinematography	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.97.90	- - - Other	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.98	- - Of a width exceeding 35 mm																					
3702.98.10	- - - Of a kind suitable for use in cinematography	m	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.98.30	- - - Other, of a length of 120 m or more	m	6	9	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3702.98.90	- - - Other	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed																					
3703.10	- In rolls of a width exceeding 610 mm:																					
3703.10.10	- - Of a width not exceeding 1,000 mm	kg	6	9	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3703.10.90	- - Other	kg	6	9	0	0	0	0		0		0	0	0	0	0	1.5	1.5	0	0	0	10
3703.20.00	- Other, for colour photography (polychrome)	kg	6	9	0	0	0	0		0		0	0	0	0	0	1.5	1.5	0	0	0	10
3703.90.00	- Other	kg	6	9	0	6	0	0		0		0	0	0	0	0	1.5	1.5	0	0	0	10
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed																					
3704.00.10	- X-ray plates and film	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3704.00.90	- Other	kg	6	9	0	6	0	0		0		0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2025

37.05	Photographic plates and film, exposed and developed, other than cinematographic film																				
3705.00.10	- X-ray	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
3705.00.20	- Microfilm	kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
3705.00.30	- For offset reproduction	Kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
3705.00.90	- Other	kg	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track																				
3706.10	- Of a width of 35 mm or more:																				
3706.10.10	- - Newsreels, travelogues, technical and scientific films	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	5
3706.10.30	- - Other documentary films	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	5
3706.10.40	- - Other, consisting only of sound track	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	5
3706.10.90	- - Other	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	5
3706.90	- Other:																				
3706.90.10	- - Newsreels, travelogues, technical and scientific films	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	5
3706.90.30	- - Other documentary films	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	5
3706.90.40	- - Other, consisting only of sound track	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	5
3706.90.90	- - Other	m	5	7.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	5
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form																				

Vietnam Customs Tariff Schedule – 2025

	ready for use																				
3707.10.00	- Sensitising emulsions	kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	10
3707.90	- Other:																				
3707.90.10	- - Flashlight materials	kg	3	4.5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	10
3707.90.90	- - Other	kg	3	4.5	0	0	0	0	MY	0		0	0	0	0	0	0	0	0	0	10