Vietnam Tariff Intelligence

# Detalle del SA 3920.20.91

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|---|---|
| **Código SA** | 3920.20.91 |
| **Descripción** | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of polymers of propylene: / - - Other: / - - - Plates and sheets |
| **Unidad** | kg/m2/chiếc |
| **Generado** | 03/11/2026 20:04:02 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/39202091/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 9 | 9% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6021 |
| Preferencial (NMF) | 6 | 6% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6021 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6021 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-ID, MM, PH) | 0% (excepto ID, MM, PH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 4 | 4% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 4 | 4% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 4 | 4% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| RCEP (Anexo C) | 4,5 | 4,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 6 | 6% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 6 | 6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 6 | 6% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 0/0/5 | 0 / 0 / 5 (varios tipos) | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Requiere interpretación |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E5831 |
| ATIGA | 2022 | 2022 | 0 | AT!E5792 |
| ATIGA | 2023 | 2023 | 0 | AT!F5792 |
| ATIGA | 2024 | 2024 | 0 | AT!G5792 |
| ATIGA | 2025 | 2025 | 0 | AT!H5792 |
| ATIGA | 2026 | 2026 | 0 | AT!I5792 |
| ATIGA | 2027 | 2027 | 0 | AT!J5792 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E5836 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F5836 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G5836 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H5836 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I5836 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J5836 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E5834 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F5834 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G5834 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H5834 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I5834 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J5834 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F5838 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H5798 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F5794 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G5794 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H5794 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I5794 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J5794 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K5794 |
| VKFTA | 2022 | 2022 | | VK!5807 |
| VKFTA | 2023 | 2023 | | VK!5807 |
| VKFTA | 2024 | 2024 | | VK!5807 |
| VKFTA | 2025 | 2025 | | VK!5807 |
| VKFTA | 2026 | 2026 | | VK!5807 |
| VKFTA | 2027 | 2027 | | VK!5807 |
| VCFTA | 2022 | 2022 | 2 | VC!D5860 |
| VCFTA | 2023 | 2023 | 1 | VC!E5860 |
| VCFTA | 2024 | 2024 | 0 | VC!F5860 |
| VCFTA | 2025 | 2025 | 0 | VC!G5860 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H5860 |
| VCFTA | 2027 | 2027 | 0 | VC!I5860 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D5845 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E5845 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F5845 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G5845 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H5845 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I5845 |
| AHKFTA | 2022 | 2022 | 6 | AKH!D5848 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E5848 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F5848 |
| AHKFTA | 2025 | 2025 | 6 | AKH!G5848 |
| AHKFTA | 2026 | 2026 | 6 | AKH!H5848 |
| AHKFTA | 2027 | 2027 | 6 | AKH!I5848 |
| EVFTA | 2022 | 2022 | 1,7 | EV-NK!D5833 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E5833 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F5833 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G5833 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H5833 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I5833 |
| UKVFTA | 2022 | 2022 | 1,7 | UKV!D5835 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E5835 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F5835 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G5835 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H5835 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I5835 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D5817 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E5817 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F5817 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G5817 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H5817 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I5817 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J5817 |
| RCEP A | 2022 | 2022 | 5,6 | RCEPT-A!D5838 |
| RCEP A | 2023 | 2023 | 5,2 | RCEPT-A!E5838 |
| RCEP A | 2024 | 2024 | 4,8 | RCEPT-A!F5838 |
| RCEP A | 2025 | 2025 | 4,4 | RCEPT-A!G5838 |
| RCEP A | 2026 | 2026 | 4 | RCEPT-A!H5838 |
| RCEP A | 2027 | 2027 | 3,6 | RCEPT-A!I5838 |
| RCEP B | 2022 | 2022 | 5,6 | B!D5838 |
| RCEP B | 2023 | 2023 | 5,2 | B!E5838 |
| RCEP B | 2024 | 2024 | 4,8 | B!F5838 |
| RCEP B | 2025 | 2025 | 4,4 | B!G5838 |
| RCEP B | 2026 | 2026 | 4 | B!H5838 |
| RCEP B | 2027 | 2027 | 3,6 | B!I5838 |
| RCEP C | 2022 | 2022 | 5,7 | C!D5838 |
| RCEP C | 2023 | 2023 | 5,4 | C!E5838 |
| RCEP C | 2024 | 2024 | 5,1 | C!F5838 |
| RCEP C | 2025 | 2025 | 4,8 | C!G5838 |
| RCEP C | 2026 | 2026 | 4,5 | C!H5838 |
| RCEP C | 2027 | 2027 | 4,2 | C!I5838 |
| RCEP D | 2022 | 2022 | 6 | D!D5838 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 6 | D!E5838 |
| RCEP D | 2024 | 2024 | 6 | D!F5838 |
| RCEP D | 2025 | 2025 | 6 | D!G5838 |
| RCEP D | 2026 | 2026 | 6 | D!H5838 |
| RCEP D | 2027 | 2027 | 6 | D!I5838 |
| RCEP E | 2022 | 2022 | 6 | E!D5841 |
| RCEP E | 2023 | 2023 | 6 | E!E5841 |
| RCEP E | 2024 | 2024 | 6 | E!F5841 |
| RCEP E | 2025 | 2025 | 6 | E!G5841 |
| RCEP E | 2026 | 2026 | 6 | E!H5841 |
| RCEP E | 2027 | 2027 | 6 | E!I5841 |
| RCEP F | 2022 | 2022 | 5,6 | F!D5838 |
| RCEP F | 2023 | 2023 | 5,2 | F!E5838 |
| RCEP F | 2024 | 2024 | 4,8 | F!F5838 |
| RCEP F | 2025 | 2025 | 4,4 | F!G5838 |
| RCEP F | 2026 | 2026 | 4 | F!H5838 |
| RCEP F | 2027 | 2027 | 3,6 | F!I5838 |
| VIFTA | 2024 | 2024 | 0 | VI!F5387 |
| VIFTA | 2025 | 2025 | 0 | VI!G5387 |
| VIFTA | 2026 | 2026 | 0 | VI!H5387 |
| VIFTA | 2027 | 2027 | 0 | VI!I5387 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 6%, RCEP (Anexo D) 6%, RCEP (Anexo E) 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving. | MFN 6% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 3920.20 has 3 lines; 3920.20.91 is distinguished from its siblings by: Plates and sheets. | 3920.20.10 Biaxially oriented polypropylene (BOPP) film; 3920.20.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-003 | YELLOW | Trade remedy exists for other origins | Antidumping: Plastic và SP Plastic – applies to MA, TH, CN (2027/QĐ-BCT). The selected origin is not listed, but circumvention risk should be considered. | TR-14 · Áp thuế chống bán phá giá đối với Plastic và SP Plastic (MA, TH, CN) | 2027/QĐ-BCT | Keep evidence of true origin and actual producer. | Base: HT + columna de política por partida del BT2026 (fuente); alcance detallado no verificado |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 6% for 3920.20.91 was checked against BT2026 (cell BT2026!N6021), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| Áp thuế CBPG Plastic và SP Plastic (MA, TH, CN) (2027/QĐ-BCT-2025) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.