

Dettaglio SA 3917.39.93

|                      |                                                                                                                                                                                                                                          |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 3917.39.93                                                                                                                                                                                                                               |
| Descrizione          | Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics / - Other tubes, pipes and hoses: / - - Other: / - - - Other: / - - - - Of other condensation or rearrangement polymerisation products |
| Unità                | kg/m/ chiếc                                                                                                                                                                                                                              |
| Generato il          | 30/10/2026 21:41:31                                                                                                                                                                                                                      |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                               |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                             |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/39173993/">https://mail.vietnamtariff.com/hs-code/39173993/</a>                                                                                                                          |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-----------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 22.5              | 22,5%                 | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5973 |
| Preferenziale (NPF)              | 15                | 15%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N5973 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5973 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |              |
| Imposta ambientale               |                   | Nessun dato           |                |            |              |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA     | Valore di origine | Aliquota | Base dei dati                 | Periodo                                   | Prova dell'origine | Base giuridica | Stato      |
|---------|-------------------|----------|-------------------------------|-------------------------------------------|--------------------|----------------|------------|
| AANZFTA | 0                 | 0%       | Tariffa consolidata<br>BT2026 | 2022 - 2027 (một mức cho cả<br>giai đoạn) | AANZ               | 121/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine   | Aliquota                    | Base dei dati              | Periodo                                | Prova dell'origine                | Base giuridica | Stato      |
|-------------------|---------------------|-----------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA             | 0 (-KH, ID, MM, PH) | 0% (eccetto KH, ID, MM, PH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0                   | 0%                          | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0(-PH)              | 0% (eccetto PH)             | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0                   | 0%                          | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0                   | 0%                          | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0                   | 0%                          | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0                   | 0%                          | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0                   | 0%                          | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0                   | 0%                          | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0                   | 0%                          | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0                   | 0%                          | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0                   | 0%                          | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| VIFTA             | 0                   | 0%                          | Tariffa consolidata BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 7,5                 | 7,5%                        | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 7,5                 | 7,5%                        | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA               | Valore di origine | Aliquota          | Base dei dati              | Periodo                 | Prova dell'origine                | Base giuridica | Stato               |
|-------------------|-------------------|-------------------|----------------------------|-------------------------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato C) | 7,5               | 7,5%              | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato E) | 7,5               | 7,5%              | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato F) | 7,5               | 7,5%              | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato D) | 8,2               | 8,2%              | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| AHKFTA            | 15                | 15%               | Tariffa consolidata BT2026 | 2026                    | AHK                               | 123/2022/NĐ-CP | Ad valorem          |
| VN-CAM            |                   | Nessun dato       | Nessun dato                |                         | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |                   | Nessun dato       | Nessun dato                |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AIFTA             | *                 | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E5780 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E5741 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F5741 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G5741 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H5741 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I5741 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J5741 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1                 | AJ!E5785 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F5785 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G5785 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H5785   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I5785   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J5785   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E5783   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F5783   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G5783   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H5783   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I5783   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J5783   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F5785   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H5747 |
| AIFTA   | 30/12/2022                             | 2022 | *                 | AI!F5743   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *                 | AI!G5743   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *                 | AI!H5743   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *                 | AI!I5743   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *                 | AI!J5743   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *                 | AI!K5743   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E5754   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F5754   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G5754   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H5754   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I5754   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J5754   |
| VCFTA   | 2022                                   | 2022 | 3                 | VC!D5809   |
| VCFTA   | 2023                                   | 2023 | 1                 | VC!E5809   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F5809   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2025    | 2025 | 0                 | VC!G5809    |
| VCFTA   | 2026    | 2026 | 0                 | VC!H5809    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I5809    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D5794   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E5794   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F5794   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G5794   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H5794   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I5794   |
| AHKFTA  | 2022    | 2022 | 15                | AKH!D5797   |
| AHKFTA  | 2023    | 2023 | 15                | AKH!E5797   |
| AHKFTA  | 2024    | 2024 | 15                | AKH!F5797   |
| AHKFTA  | 2025    | 2025 | 15                | AKH!G5797   |
| AHKFTA  | 2026    | 2026 | 15                | AKH!H5797   |
| AHKFTA  | 2027    | 2027 | 15                | AKH!I5797   |
| EVFTA   | 2022    | 2022 | 3,7               | EV-NK!D5782 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E5782 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F5782 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G5782 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H5782 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I5782 |
| UKVFTA  | 2022    | 2022 | 3,7               | UKV!D5784   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E5784   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F5784   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G5784   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H5784   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| UKVFTA | 2027    | 2027           | 0                 | UKV!I5784     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D5766   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E5766   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F5766   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G5766   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H5766   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I5766   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J5766   |
| RCEP A | 2022    | 2022           | 13,5              | RCEPT-A!D5787 |
| RCEP A | 2023    | 2023           | 12                | RCEPT-A!E5787 |
| RCEP A | 2024    | 2024           | 10,5              | RCEPT-A!F5787 |
| RCEP A | 2025    | 2025           | 9                 | RCEPT-A!G5787 |
| RCEP A | 2026    | 2026           | 7,5               | RCEPT-A!H5787 |
| RCEP A | 2027    | 2027           | 6                 | RCEPT-A!I5787 |
| RCEP B | 2022    | 2022           | 13,5              | B!D5787       |
| RCEP B | 2023    | 2023           | 12                | B!E5787       |
| RCEP B | 2024    | 2024           | 10,5              | B!F5787       |
| RCEP B | 2025    | 2025           | 9                 | B!G5787       |
| RCEP B | 2026    | 2026           | 7,5               | B!H5787       |
| RCEP B | 2027    | 2027           | 6                 | B!I5787       |
| RCEP C | 2022    | 2022           | 13,5              | C!D5787       |
| RCEP C | 2023    | 2023           | 12                | C!E5787       |
| RCEP C | 2024    | 2024           | 10,5              | C!F5787       |
| RCEP C | 2025    | 2025           | 9                 | C!G5787       |
| RCEP C | 2026    | 2026           | 7,5               | C!H5787       |
| RCEP C | 2027    | 2027           | 6                 | C!I5787       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP D | 2022    | 2022 | 13,6              | D!D5787  |
| RCEP D | 2023    | 2023 | 12,3              | D!E5787  |
| RCEP D | 2024    | 2024 | 10,9              | D!F5787  |
| RCEP D | 2025    | 2025 | 9,5               | D!G5787  |
| RCEP D | 2026    | 2026 | 8,2               | D!H5787  |
| RCEP D | 2027    | 2027 | 6,8               | D!I5787  |
| RCEP E | 2022    | 2022 | 13,5              | E!D5790  |
| RCEP E | 2023    | 2023 | 12                | E!E5790  |
| RCEP E | 2024    | 2024 | 10,5              | E!F5790  |
| RCEP E | 2025    | 2025 | 9                 | E!G5790  |
| RCEP E | 2026    | 2026 | 7,5               | E!H5790  |
| RCEP E | 2027    | 2027 | 6                 | E!I5790  |
| RCEP F | 2022    | 2022 | 13,5              | F!D5787  |
| RCEP F | 2023    | 2023 | 12                | F!E5787  |
| RCEP F | 2024    | 2024 | 10,5              | F!F5787  |
| RCEP F | 2025    | 2025 | 9                 | F!G5787  |
| RCEP F | 2026    | 2026 | 7,5               | F!H5787  |
| RCEP F | 2027    | 2027 | 6                 | F!I5787  |
| VIFTA  | 2024    | 2024 | 0                 | VI!F5339 |
| VIFTA  | 2025    | 2025 | 0                 | VI!G5339 |
| VIFTA  | 2026    | 2026 | 0                 | VI!H5339 |
| VIFTA  | 2027    | 2027 | 0                 | VI!I5339 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                |                                                                                                              |                                                   |
|---------|--------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.         | MFN 15%                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario             |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3917.39 has 8 lines; 3917.39.93 is distinguished from its siblings by: Of other condensation or rearrangement polymerisation products. | 3917.39.11 Of addition polymerisation products; of vulcanised fibre; 3917.39.12 Of phenolic resins or amino resins; of chemical derivatives of natural rubber; 3917.39.19 Other; 3917.39.91 Of addition polymerisation products; of vulcanised fibre; 3917.39.92 Of phenolic resins or amino resins; of chemical derivatives of natural rubber; 3917.39.94 Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario             |
| 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.                                               | Non verificato – controllo necessario             |
| 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).              | Non verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3917.39.93. This does NOT mean there is no risk.                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                | Check the MOIT Trade Remedies Authority database.                                                            | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 15% for 3917.39.93 was checked against BT2026 (cell BT2026!N5973), 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.     | Verificato rispetto al file tariffario di origine |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.