Vietnam Tariff Intelligence

HS 3912.20.11 detail

HS code	3912.20.11
Description	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms / - Cellulose nitrates (including collodions): / - - Non-plasticised: / - - - Water-damped nitrocellulose
Unit	kg
Generated	03/11/2026 15:39:02
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/39122011/

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!K5859
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5859
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5859
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
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	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
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!E5663

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5624
ATIGA	2023	2023	0	AT!F5624
ATIGA	2024	2024	0	AT!G5624
ATIGA	2025	2025	0	AT!H5624
ATIGA	2026	2026	0	AT!I5624
ATIGA	2027	2027	0	AT!J5624
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5668
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5668
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5668
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5668
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5668
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5668
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5666
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5666
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5666
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5666
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5666
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5666
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5668
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5630
AIFTA	30/12/2022	2022	0	AI!F5626
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5626
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5626
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5626
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5626
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5626

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5637
VKFTA	2023	2023	0	VK!F5637
VKFTA	2024	2024	0	VK!G5637
VKFTA	2025	2025	0	VK!H5637
VKFTA	2026	2026	0	VK!I5637
VKFTA	2027	2027	0	VK!J5637
VCFTA	2022	2022	0	VC!D5676
VCFTA	2023	2023	0	VC!E5676
VCFTA	2024	2024	0	VC!F5676
VCFTA	2025	2025	0	VC!G5676
VCFTA	2026	2026	0	VC!H5676
VCFTA	2027	2027	0	VC!I5676
VN-EAEU	2022	2022	0	EAV!D5677
VN-EAEU	2023	2023	0	EAV!E5677
VN-EAEU	2024	2024	0	EAV!F5677
VN-EAEU	2025	2025	0	EAV!G5677
VN-EAEU	2026	2026	0	EAV!H5677
VN-EAEU	2027	2027	0	EAV!I5677
AHKFTA	2022	2022	0	AKH!D5680
AHKFTA	2023	2023	0	AKH!E5680
AHKFTA	2024	2024	0	AKH!F5680
AHKFTA	2025	2025	0	AKH!G5680
AHKFTA	2026	2026	0	AKH!H5680
AHKFTA	2027	2027	0	AKH!I5680
EVFTA	2022	2022	0	EV-NK!D5649
EVFTA	2023	2023	0	EV-NK!E5649

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5649
EVFTA	2025	2025	0	EV-NK!G5649
EVFTA	2026	2026	0	EV-NK!H5649
EVFTA	2027	2027	0	EV-NK!I5649
UKVFTA	2022	2022	0	UKV!D5651
UKVFTA	2023	2023	0	UKV!E5651
UKVFTA	2024	2024	0	UKV!F5651
UKVFTA	2025	2025	0	UKV!G5651
UKVFTA	2026	2026	0	UKV!H5651
UKVFTA	2027	2027	0	UKV!I5651
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5649
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5649
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5649
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5649
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5649
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5649
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5649
RCEP A	2022	2022	0	RCEPT-A!D5670
RCEP A	2023	2023	0	RCEPT-A!E5670
RCEP A	2024	2024	0	RCEPT-A!F5670
RCEP A	2025	2025	0	RCEPT-A!G5670
RCEP A	2026	2026	0	RCEPT-A!H5670
RCEP A	2027	2027	0	RCEPT-A!I5670
RCEP B	2022	2022	0	B!D5670
RCEP B	2023	2023	0	B!E5670
RCEP B	2024	2024	0	B!F5670

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5670
RCEP B	2026	2026	0	B!H5670
RCEP B	2027	2027	0	B!I5670
RCEP C	2022	2022	0	C!D5670
RCEP C	2023	2023	0	C!E5670
RCEP C	2024	2024	0	C!F5670
RCEP C	2025	2025	0	C!G5670
RCEP C	2026	2026	0	C!H5670
RCEP C	2027	2027	0	C!I5670
RCEP D	2022	2022	0	D!D5670
RCEP D	2023	2023	0	D!E5670
RCEP D	2024	2024	0	D!F5670
RCEP D	2025	2025	0	D!G5670
RCEP D	2026	2026	0	D!H5670
RCEP D	2027	2027	0	D!I5670
RCEP E	2022	2022	0	E!D5673
RCEP E	2023	2023	0	E!E5673
RCEP E	2024	2024	0	E!F5673
RCEP E	2025	2025	0	E!G5673
RCEP E	2026	2026	0	E!H5673
RCEP E	2027	2027	0	E!I5673
RCEP F	2022	2022	0	F!D5670
RCEP F	2023	2023	0	F!E5670
RCEP F	2024	2024	0	F!F5670
RCEP F	2025	2025	0	F!G5670
RCEP F	2026	2026	0	F!H5670

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5670
VIFTA	2024	2024	0	VI!F5225
VIFTA	2025	2025	0	VI!G5225
VIFTA	2026	2026	0	VI!H5225
VIFTA	2027	2027	0	VI!I5225

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 3912.20 has 4 lines; 3912.20.11 is distinguished from its siblings by: Water-damped nitrocellulose.	3912.20.12 Alcohol-damped nitrocellulose; 3912.20.19 Other; 3912.20.20 Plasticised	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 3912.20.11. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 3912.20.11 was checked against BT2026 (cell BT2026!N5859), 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.