Vietnam Tariff Intelligence

HS 3918.90.92 detail

HS code	3918.90.92
Description	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter / - Of other plastics: / - - Other: / - - - Of chemical derivatives of natural rubber
Unit	kg/m2/chiếc
Generated	03/11/2026 02:45:42
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/39189092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	40.5	40.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5993
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N5993
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5993
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-ID, MM, PH)	0% (except ID, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	18	18%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	20,3	20.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	18.9	18.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	27	27%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5801
ATIGA	2022	2022	0	AT!E5762
ATIGA	2023	2023	0	AT!F5762
ATIGA	2024	2024	0	AT!G5762
ATIGA	2025	2025	0	AT!H5762
ATIGA	2026	2026	0	AT!I5762
ATIGA	2027	2027	0	AT!J5762
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E5806
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5806
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5806

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5806
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5806
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5806
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5804
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5804
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5804
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5804
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5804
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5804
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5806
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5768
AIFTA	30/12/2022	2022	*	AI!F5764
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5764
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5764
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5764
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5764
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5764
VKFTA	2022	2022	5	VK!E5775
VKFTA	2023	2023	5	VK!F5775
VKFTA	2024	2024	5	VK!G5775
VKFTA	2025	2025	5	VK!H5775
VKFTA	2026	2026	5	VK!I5775
VKFTA	2027	2027	5	VK!J5775
VCFTA	2022	2022	6	VC!D5830
VCFTA	2023	2023	3	VC!E5830
VCFTA	2024	2024	0	VC!F5830

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5830
VCFTA	2026	2026	0	VC!H5830
VCFTA	2027	2027	0	VC!I5830
VN-EAEU	2022	2022	7,4	EAV!D5815
VN-EAEU	2023	2023	4,9	EAV!E5815
VN-EAEU	2024	2024	2,5	EAV!F5815
VN-EAEU	2025	2025	0	EAV!G5815
VN-EAEU	2026	2026	0	EAV!H5815
VN-EAEU	2027	2027	0	EAV!I5815
AHKFTA	2022	2022	27	AKH!D5818
AHKFTA	2023	2023	27	AKH!E5818
AHKFTA	2024	2024	27	AKH!F5818
AHKFTA	2025	2025	27	AKH!G5818
AHKFTA	2026	2026	27	AKH!H5818
AHKFTA	2027	2027	27	AKH!I5818
EVFTA	2022	2022	13,5	EV-NK!D5803
EVFTA	2023	2023	9	EV-NK!E5803
EVFTA	2024	2024	4,5	EV-NK!F5803
EVFTA	2025	2025	0	EV-NK!G5803
EVFTA	2026	2026	0	EV-NK!H5803
EVFTA	2027	2027	0	EV-NK!I5803
UKVFTA	2022	2022	13,5	UKV!D5805
UKVFTA	2023	2023	9	UKV!E5805
UKVFTA	2024	2024	4,5	UKV!F5805
UKVFTA	2025	2025	0	UKV!G5805
UKVFTA	2026	2026	0	UKV!H5805

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5805
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5787
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5787
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5787
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5787
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5787
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5787
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5787
RCEP A	2022	2022	25,2	RCEPT-A!D5808
RCEP A	2023	2023	23,4	RCEPT-A!E5808
RCEP A	2024	2024	21,6	RCEPT-A!F5808
RCEP A	2025	2025	19,8	RCEPT-A!G5808
RCEP A	2026	2026	18	RCEPT-A!H5808
RCEP A	2027	2027	16,2	RCEPT-A!I5808
RCEP B	2022	2022	25,2	B!D5808
RCEP B	2023	2023	23,4	B!E5808
RCEP B	2024	2024	21,6	B!F5808
RCEP B	2025	2025	19,8	B!G5808
RCEP B	2026	2026	18	B!H5808
RCEP B	2027	2027	16,2	B!I5808
RCEP C	2022	2022	25,7	C!D5808
RCEP C	2023	2023	24,3	C!E5808
RCEP C	2024	2024	23	C!F5808
RCEP C	2025	2025	21,6	C!G5808
RCEP C	2026	2026	20,3	C!H5808
RCEP C	2027	2027	18,9	C!I5808

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27	D!D5808
RCEP D	2023	2023	27	D!E5808
RCEP D	2024	2024	27	D!F5808
RCEP D	2025	2025	27	D!G5808
RCEP D	2026	2026	27	D!H5808
RCEP D	2027	2027	27	D!I5808
RCEP E	2022	2022	27	E!D5811
RCEP E	2023	2023	27	E!E5811
RCEP E	2024	2024	27	E!F5811
RCEP E	2025	2025	27	E!G5811
RCEP E	2026	2026	27	E!H5811
RCEP E	2027	2027	27	E!I5811
RCEP F	2022	2022	25,2	F!D5808
RCEP F	2023	2023	23,4	F!E5808
RCEP F	2024	2024	21,6	F!F5808
RCEP F	2025	2025	19,8	F!G5808
RCEP F	2026	2026	18	F!H5808
RCEP F	2027	2027	16,2	F!I5808
VIFTA	2024	2024	24.3	VI!F5359
VIFTA	2025	2025	21.6	VI!G5359
VIFTA	2026	2026	18.9	VI!H5359
VIFTA	2027	2027	16.2	VI!I5359

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 27%, RCEP (Annex D) 27%, RCEP (Annex E) 27%: the preferential rate is equal to or higher than the MFN rate (27%) in the source tariff – claiming the FTA brings no saving.	MFN 27%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3918.90 has 11 lines; 3918.90.92 is distinguished from its siblings by: Of chemical derivatives of natural rubber.	3918.90.11 Tiles, of polyethylene; 3918.90.13 Other, of polyethylene; 3918.90.14 Of chemical derivatives of natural rubber; 3918.90.15 Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised; 3918.90.16 Of vulcanised fibre; 3918.90.19 Other	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 3918.90.92. 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 27% for 3918.90.92 was checked against BT2026 (cell BT2026!N5993), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/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.