Vietnam Tariff Intelligence

HS 3919.90.99 detail

HS code	3919.90.99
Description	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls / - Other: / - - Other: / - - - Other
Unit	kg/m2/chiếc
Generated	03/11/2026 00:04:31
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/39199099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6011
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N6011
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6011
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 (-MY, MM, PH)	0% (except MY, MM, PH)	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
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(-ID, PH)	0% (except ID, PH)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E5820
ATIGA	2022	2022	0	AT!E5781
ATIGA	2023	2023	0	AT!F5781
ATIGA	2024	2024	0	AT!G5781
ATIGA	2025	2025	0	AT!H5781
ATIGA	2026	2026	0	AT!I5781
ATIGA	2027	2027	0	AT!J5781
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5825
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5825
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5825
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5825
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5825

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5825
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5823
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5823
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5823
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5823
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5823
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5823
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5827
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5787
AIFTA	30/12/2022	2022	0	AI!F5783
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5783
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5783
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5783
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5783
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5783
VKFTA	2022	2022	0	VK!E5796
VKFTA	2023	2023	0	VK!F5796
VKFTA	2024	2024	0	VK!G5796
VKFTA	2025	2025	0	VK!H5796
VKFTA	2026	2026	0	VK!I5796
VKFTA	2027	2027	0	VK!J5796
VCFTA	2022	2022	5	VC!D5849
VCFTA	2023	2023	4	VC!E5849
VCFTA	2024	2024	3	VC!F5849
VCFTA	2025	2025	2	VC!G5849
VCFTA	2026	2026	1	VC!H5849

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I5849
VN-EAEU	2022	2022	0	EAV!D5834
VN-EAEU	2023	2023	0	EAV!E5834
VN-EAEU	2024	2024	0	EAV!F5834
VN-EAEU	2025	2025	0	EAV!G5834
VN-EAEU	2026	2026	0	EAV!H5834
VN-EAEU	2027	2027	0	EAV!I5834
AHKFTA	2022	2022	*	AKH!D5837
AHKFTA	2023	2023	*	AKH!E5837
AHKFTA	2024	2024	*	AKH!F5837
AHKFTA	2025	2025	*	AKH!G5837
AHKFTA	2026	2026	*	AKH!H5837
AHKFTA	2027	2027	*	AKH!I5837
EVFTA	2022	2022	6	EV-NK!D5822
EVFTA	2023	2023	4	EV-NK!E5822
EVFTA	2024	2024	2	EV-NK!F5822
EVFTA	2025	2025	0	EV-NK!G5822
EVFTA	2026	2026	0	EV-NK!H5822
EVFTA	2027	2027	0	EV-NK!I5822
UKVFTA	2022	2022	6	UKV!D5824
UKVFTA	2023	2023	4	UKV!E5824
UKVFTA	2024	2024	2	UKV!F5824
UKVFTA	2025	2025	0	UKV!G5824
UKVFTA	2026	2026	0	UKV!H5824
UKVFTA	2027	2027	0	UKV!I5824
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5806

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5806
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5806
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5806
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5806
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5806
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5806
RCEP A	2022	2022	0	RCEPT-A!D5827
RCEP A	2023	2023	0	RCEPT-A!E5827
RCEP A	2024	2024	0	RCEPT-A!F5827
RCEP A	2025	2025	0	RCEPT-A!G5827
RCEP A	2026	2026	0	RCEPT-A!H5827
RCEP A	2027	2027	0	RCEPT-A!I5827
RCEP B	2022	2022	0	B!D5827
RCEP B	2023	2023	0	B!E5827
RCEP B	2024	2024	0	B!F5827
RCEP B	2025	2025	0	B!G5827
RCEP B	2026	2026	0	B!H5827
RCEP B	2027	2027	0	B!I5827
RCEP C	2022	2022	0	C!D5827
RCEP C	2023	2023	0	C!E5827
RCEP C	2024	2024	0	C!F5827
RCEP C	2025	2025	0	C!G5827
RCEP C	2026	2026	0	C!H5827
RCEP C	2027	2027	0	C!I5827
RCEP D	2022	2022	0	D!D5827
RCEP D	2023	2023	0	D!E5827

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	0	D!F5827
RCEP D	2025	2025	0	D!G5827
RCEP D	2026	2026	0	D!H5827
RCEP D	2027	2027	0	D!I5827
RCEP E	2022	2022	0	E!D5830
RCEP E	2023	2023	0	E!E5830
RCEP E	2024	2024	0	E!F5830
RCEP E	2025	2025	0	E!G5830
RCEP E	2026	2026	0	E!H5830
RCEP E	2027	2027	0	E!I5830
RCEP F	2022	2022	0	F!D5827
RCEP F	2023	2023	0	F!E5827
RCEP F	2024	2024	0	F!F5827
RCEP F	2025	2025	0	F!G5827
RCEP F	2026	2026	0	F!H5827
RCEP F	2027	2027	0	F!I5827
VIFTA	2024	2024	0	VI!F5377
VIFTA	2025	2025	0	VI!G5377
VIFTA	2026	2026	0	VI!H5377
VIFTA	2027	2027	0	VI!I5377

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3919.90 has 5 lines; 3919.90.99 is distinguished from its siblings by: Other.	3919.90.10 Of polymers of vinyl chloride; 3919.90.20 Of hardened proteins; 3919.90.91 Of chemical derivatives of natural rubber; 3919.90.92 Of addition polymerisation products; of condensation or rearrangement polymerisation products; 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.	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 3919.90.99. 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 12% for 3919.90.99 was checked against BT2026 (cell BT2026!N6011), 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

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.