Vietnam Tariff Intelligence

HS 3920.20.91 detail

HS code	3920.20.91
Description	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
Unit	kg/m2/chiếc
Generated	03/11/2026 08:30:28
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/39202091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6021
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6021
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6021
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
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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4	4%	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)	4,5	4.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	0/0/5	0 / 0 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Needs interpretation
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!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

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5836
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

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5860
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

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5835
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

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6	D!D5838
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

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 6%, RCEP (Annex D) 6%, RCEP (Annex 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.	Not verified – check required
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.	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-003	YELLOW	Trade remedy exists for other origins	Anti-dumping: 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.	Basis: HT + BT2026 item policy column (source); detailed scope not verified
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.	Checked against the source tariff file

Item policy

Item policy
Áp thuế CBPG Plastic và SP Plastic (MA, TH, CN) (2027/QĐ-BCT-2025)

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.