Vietnam Tariff Intelligence

HS 3921.14.91 detail

HS code	3921.14.91
Description	Other plates, sheets, film, foil and strip, of plastics / - Cellular: / - - Of regenerated cellulose: / - - - Other: / - - - - Plates and sheets
Unit	kg/m2/chiếc
Generated	03/11/2026 06:18:36
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/39211491/

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!K6125
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6125
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6125
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
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(-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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	3.4	3.4%	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!E5936
ATIGA	2022	2022	0	AT!E5897
ATIGA	2023	2023	0	AT!F5897
ATIGA	2024	2024	0	AT!G5897
ATIGA	2025	2025	0	AT!H5897
ATIGA	2026	2026	0	AT!I5897
ATIGA	2027	2027	0	AT!J5897
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5941
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5941
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5941

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5941
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5941
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5941
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5939
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5939
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5939
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5939
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5939
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5939
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5947
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5903
AIFTA	30/12/2022	2022	0	AI!F5899
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5899
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5899
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5899
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5899
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5899
VKFTA	2022	2022	0	VK!E5922
VKFTA	2023	2023	0	VK!F5922
VKFTA	2024	2024	0	VK!G5922
VKFTA	2025	2025	0	VK!H5922
VKFTA	2026	2026	0	VK!I5922
VKFTA	2027	2027	0	VK!J5922
VCFTA	2022	2022	2	VC!D5965
VCFTA	2023	2023	1	VC!E5965
VCFTA	2024	2024	0	VC!F5965

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5965
VCFTA	2026	2026	0	VC!H5965
VCFTA	2027	2027	0	VC!I5965
VN-EAEU	2022	2022	0	EAV!D5950
VN-EAEU	2023	2023	0	EAV!E5950
VN-EAEU	2024	2024	0	EAV!F5950
VN-EAEU	2025	2025	0	EAV!G5950
VN-EAEU	2026	2026	0	EAV!H5950
VN-EAEU	2027	2027	0	EAV!I5950
AHKFTA	2022	2022	0	AKH!D5953
AHKFTA	2023	2023	0	AKH!E5953
AHKFTA	2024	2024	0	AKH!F5953
AHKFTA	2025	2025	0	AKH!G5953
AHKFTA	2026	2026	0	AKH!H5953
AHKFTA	2027	2027	0	AKH!I5953
EVFTA	2022	2022	2	EV-NK!D5938
EVFTA	2023	2023	0	EV-NK!E5938
EVFTA	2024	2024	0	EV-NK!F5938
EVFTA	2025	2025	0	EV-NK!G5938
EVFTA	2026	2026	0	EV-NK!H5938
EVFTA	2027	2027	0	EV-NK!I5938
UKVFTA	2022	2022	2	UKV!D5940
UKVFTA	2023	2023	0	UKV!E5940
UKVFTA	2024	2024	0	UKV!F5940
UKVFTA	2025	2025	0	UKV!G5940
UKVFTA	2026	2026	0	UKV!H5940

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5940
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5922
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5922
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5922
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5922
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5922
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5922
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5922
RCEP A	2022	2022	0	RCEPT-A!D5943
RCEP A	2023	2023	0	RCEPT-A!E5943
RCEP A	2024	2024	0	RCEPT-A!F5943
RCEP A	2025	2025	0	RCEPT-A!G5943
RCEP A	2026	2026	0	RCEPT-A!H5943
RCEP A	2027	2027	0	RCEPT-A!I5943
RCEP B	2022	2022	0	B!D5943
RCEP B	2023	2023	0	B!E5943
RCEP B	2024	2024	0	B!F5943
RCEP B	2025	2025	0	B!G5943
RCEP B	2026	2026	0	B!H5943
RCEP B	2027	2027	0	B!I5943
RCEP C	2022	2022	0	C!D5943
RCEP C	2023	2023	0	C!E5943
RCEP C	2024	2024	0	C!F5943
RCEP C	2025	2025	0	C!G5943
RCEP C	2026	2026	0	C!H5943
RCEP C	2027	2027	0	C!I5943

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5943
RCEP D	2023	2023	0	D!E5943
RCEP D	2024	2024	0	D!F5943
RCEP D	2025	2025	0	D!G5943
RCEP D	2026	2026	0	D!H5943
RCEP D	2027	2027	0	D!I5943
RCEP E	2022	2022	0	E!D5946
RCEP E	2023	2023	0	E!E5946
RCEP E	2024	2024	0	E!F5946
RCEP E	2025	2025	0	E!G5946
RCEP E	2026	2026	0	E!H5946
RCEP E	2027	2027	0	E!I5946
RCEP F	2022	2022	0	F!D5943
RCEP F	2023	2023	0	F!E5943
RCEP F	2024	2024	0	F!F5943
RCEP F	2025	2025	0	F!G5943
RCEP F	2026	2026	0	F!H5943
RCEP F	2027	2027	0	F!I5943
VIFTA	2024	2024	5.1	VI!F5491
VIFTA	2025	2025	4.3	VI!G5491
VIFTA	2026	2026	3.4	VI!H5491
VIFTA	2027	2027	2.6	VI!I5491

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 3921.14 has 5 lines; 3921.14.91 is distinguished from its siblings by: Plates and sheets.	3921.14.21 Plates and sheets; 3921.14.29 Other; 3921.14.92 Film; 3921.14.99 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-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3921.14.91. 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 6% for 3921.14.91 was checked against BT2026 (cell BT2026!N6125), 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.