Vietnam Tariff Intelligence

HS 3921.90.10 detail

HS code	3921.90.10
Description	Other plates, sheets, film, foil and strip, of plastics / - Other: / - - Of vulcanised fibre
Unit	kg/m2/chiếc
Generated	07/11/2026 15:45:22
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/39219010/

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!K6147
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6147
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6147
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 (-KH, MY, MM, PH)	0% (except KH, 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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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, MY, PH)	0% (except ID, MY, 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
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
RCEP (Annex A)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3	3%	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)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,3	3.3%	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	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5958
ATIGA	2022	2022	0	AT!E5919
ATIGA	2023	2023	0	AT!F5919
ATIGA	2024	2024	0	AT!G5919
ATIGA	2025	2025	0	AT!H5919
ATIGA	2026	2026	0	AT!I5919
ATIGA	2027	2027	0	AT!J5919
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5963
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5963
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5963
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5963
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5963

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5963
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5961
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5961
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5961
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5961
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5961
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5961
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5969
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5925
AIFTA	30/12/2022	2022	8	AI!F5921
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G5921
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H5921
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I5921
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J5921
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K5921
VKFTA	2022	2022	0	VK!E5944
VKFTA	2023	2023	0	VK!F5944
VKFTA	2024	2024	0	VK!G5944
VKFTA	2025	2025	0	VK!H5944
VKFTA	2026	2026	0	VK!I5944
VKFTA	2027	2027	0	VK!J5944
VCFTA	2022	2022	0	VC!D5987
VCFTA	2023	2023	0	VC!E5987
VCFTA	2024	2024	0	VC!F5987
VCFTA	2025	2025	0	VC!G5987
VCFTA	2026	2026	0	VC!H5987

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I5987
VN-EAEU	2022	2022	1,9	EAV!D5972
VN-EAEU	2023	2023	1,3	EAV!E5972
VN-EAEU	2024	2024	0,6	EAV!F5972
VN-EAEU	2025	2025	0	EAV!G5972
VN-EAEU	2026	2026	0	EAV!H5972
VN-EAEU	2027	2027	0	EAV!I5972
AHKFTA	2022	2022	0	AKH!D5975
AHKFTA	2023	2023	0	AKH!E5975
AHKFTA	2024	2024	0	AKH!F5975
AHKFTA	2025	2025	0	AKH!G5975
AHKFTA	2026	2026	0	AKH!H5975
AHKFTA	2027	2027	0	AKH!I5975
EVFTA	2022	2022	1,7	EV-NK!D5960
EVFTA	2023	2023	0	EV-NK!E5960
EVFTA	2024	2024	0	EV-NK!F5960
EVFTA	2025	2025	0	EV-NK!G5960
EVFTA	2026	2026	0	EV-NK!H5960
EVFTA	2027	2027	0	EV-NK!I5960
UKVFTA	2022	2022	1,7	UKV!D5962
UKVFTA	2023	2023	0	UKV!E5962
UKVFTA	2024	2024	0	UKV!F5962
UKVFTA	2025	2025	0	UKV!G5962
UKVFTA	2026	2026	0	UKV!H5962
UKVFTA	2027	2027	0	UKV!I5962
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5944

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5944
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5944
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5944
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5944
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5944
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5944
RCEP A	2022	2022	5,4	RCEPT-A!D5965
RCEP A	2023	2023	4,8	RCEPT-A!E5965
RCEP A	2024	2024	4,2	RCEPT-A!F5965
RCEP A	2025	2025	3,6	RCEPT-A!G5965
RCEP A	2026	2026	3	RCEPT-A!H5965
RCEP A	2027	2027	2,4	RCEPT-A!I5965
RCEP B	2022	2022	5,4	B!D5965
RCEP B	2023	2023	4,8	B!E5965
RCEP B	2024	2024	4,2	B!F5965
RCEP B	2025	2025	3,6	B!G5965
RCEP B	2026	2026	3	B!H5965
RCEP B	2027	2027	2,4	B!I5965
RCEP C	2022	2022	5,4	C!D5965
RCEP C	2023	2023	4,8	C!E5965
RCEP C	2024	2024	4,2	C!F5965
RCEP C	2025	2025	3,6	C!G5965
RCEP C	2026	2026	3	C!H5965
RCEP C	2027	2027	2,4	C!I5965
RCEP D	2022	2022	5,5	D!D5965
RCEP D	2023	2023	4,9	D!E5965

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	4,4	D!F5965
RCEP D	2025	2025	3,8	D!G5965
RCEP D	2026	2026	3,3	D!H5965
RCEP D	2027	2027	2,7	D!I5965
RCEP E	2022	2022	5,4	E!D5968
RCEP E	2023	2023	4,8	E!E5968
RCEP E	2024	2024	4,2	E!F5968
RCEP E	2025	2025	3,6	E!G5968
RCEP E	2026	2026	3	E!H5968
RCEP E	2027	2027	2,4	E!I5968
RCEP F	2022	2022	5,4	F!D5965
RCEP F	2023	2023	4,8	F!E5965
RCEP F	2024	2024	4,2	F!F5965
RCEP F	2025	2025	3,6	F!G5965
RCEP F	2026	2026	3	F!H5965
RCEP F	2027	2027	2,4	F!I5965
VIFTA	2024	2024	0	VI!F5513
VIFTA	2025	2025	0	VI!G5513
VIFTA	2026	2026	0	VI!H5513
VIFTA	2027	2027	0	VI!I5513

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	AIFTA 7.5%: 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 3921.90 has 11 lines; 3921.90.10 is distinguished from its siblings by: Of vulcanised fibre.	3921.90.20 Of hardened proteins; 3921.90.30 Of chemical derivatives of natural rubber; 3921.90.41 Plates and sheets; 3921.90.42 Film; 3921.90.43 Textile laminated strip; 3921.90.49 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 3921.90.10. 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 3921.90.10 was checked against BT2026 (cell BT2026!N6147), 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.