

HS 3925.20.00 detail

HS code	3925.20.00
Description	Builders' ware of plastics, not elsewhere specified or included / - Doors, windows and their frames and thresholds for doors
Unit	bộ/chiếc
Generated	31/10/2026 22:21:22
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/39252000/

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!K6211
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N6211
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6211
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, ID, MM, PH)	0% (except KH, ID, 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
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	18.9	18.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	27	27%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	27	27%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E6026
ATIGA	2022	2022	0	AT!E5987
ATIGA	2023	2023	0	AT!F5987
ATIGA	2024	2024	0	AT!G5987
ATIGA	2025	2025	0	AT!H5987
ATIGA	2026	2026	0	AT!I5987
ATIGA	2027	2027	0	AT!J5987
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6031
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6031
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6031
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6031
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6031

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6031
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6029
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6029
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6029
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6029
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6029
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6029
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6037
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5993
AIFTA	30/12/2022	2022	*	AI!F5989
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5989
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5989
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5989
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5989
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5989
VKFTA	2022	2022	5	VK!E6013
VKFTA	2023	2023	5	VK!F6013
VKFTA	2024	2024	5	VK!G6013
VKFTA	2025	2025	5	VK!H6013
VKFTA	2026	2026	5	VK!I6013
VKFTA	2027	2027	5	VK!J6013
VCFTA	2022	2022	11	VC!D6055
VCFTA	2023	2023	9	VC!E6055
VCFTA	2024	2024	7	VC!F6055
VCFTA	2025	2025	4	VC!G6055
VCFTA	2026	2026	2	VC!H6055

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I6055
VN-EAEU	2022	2022	0	EAV!D6040
VN-EAEU	2023	2023	0	EAV!E6040
VN-EAEU	2024	2024	0	EAV!F6040
VN-EAEU	2025	2025	0	EAV!G6040
VN-EAEU	2026	2026	0	EAV!H6040
VN-EAEU	2027	2027	0	EAV!I6040
AHKFTA	2022	2022	27	AKH!D6043
AHKFTA	2023	2023	27	AKH!E6043
AHKFTA	2024	2024	27	AKH!F6043
AHKFTA	2025	2025	27	AKH!G6043
AHKFTA	2026	2026	27	AKH!H6043
AHKFTA	2027	2027	27	AKH!I6043
EVFTA	2022	2022	13,5	EV-NK!D6028
EVFTA	2023	2023	9	EV-NK!E6028
EVFTA	2024	2024	4,5	EV-NK!F6028
EVFTA	2025	2025	0	EV-NK!G6028
EVFTA	2026	2026	0	EV-NK!H6028
EVFTA	2027	2027	0	EV-NK!I6028
UKVFTA	2022	2022	13,5	UKV!D6030
UKVFTA	2023	2023	9	UKV!E6030
UKVFTA	2024	2024	4,5	UKV!F6030
UKVFTA	2025	2025	0	UKV!G6030
UKVFTA	2026	2026	0	UKV!H6030
UKVFTA	2027	2027	0	UKV!I6030
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6012

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6012
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6012
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6012
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6012
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6012
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6012
RCEP A	2022	2022	25,2	RCEPT-A!D6033
RCEP A	2023	2023	23,4	RCEPT-A!E6033
RCEP A	2024	2024	21,6	RCEPT-A!F6033
RCEP A	2025	2025	19,8	RCEPT-A!G6033
RCEP A	2026	2026	18	RCEPT-A!H6033
RCEP A	2027	2027	16,2	RCEPT-A!I6033
RCEP B	2022	2022	25,2	B!D6033
RCEP B	2023	2023	23,4	B!E6033
RCEP B	2024	2024	21,6	B!F6033
RCEP B	2025	2025	19,8	B!G6033
RCEP B	2026	2026	18	B!H6033
RCEP B	2027	2027	16,2	B!I6033
RCEP C	2022	2022	27	C!D6033
RCEP C	2023	2023	27	C!E6033
RCEP C	2024	2024	27	C!F6033
RCEP C	2025	2025	27	C!G6033
RCEP C	2026	2026	27	C!H6033
RCEP C	2027	2027	27	C!I6033
RCEP D	2022	2022	27	D!D6033
RCEP D	2023	2023	27	D!E6033

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	27	D!F6033
RCEP D	2025	2025	27	D!G6033
RCEP D	2026	2026	27	D!H6033
RCEP D	2027	2027	27	D!I6033
RCEP E	2022	2022	27	E!D6036
RCEP E	2023	2023	27	E!E6036
RCEP E	2024	2024	27	E!F6036
RCEP E	2025	2025	27	E!G6036
RCEP E	2026	2026	27	E!H6036
RCEP E	2027	2027	27	E!I6036
RCEP F	2022	2022	25,2	F!D6033
RCEP F	2023	2023	23,4	F!E6033
RCEP F	2024	2024	21,6	F!F6033
RCEP F	2025	2025	19,8	F!G6033
RCEP F	2026	2026	18	F!H6033
RCEP F	2027	2027	16,2	F!I6033
VIFTA	2024	2024	24,3	VI!F5577
VIFTA	2025	2025	21.6	VI!G5577
VIFTA	2026	2026	18.9	VI!H5577
VIFTA	2027	2027	16.2	VI!I5577

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 - PL1.1)		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

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 27%, RCEP (Annex C) 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
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 3925.20.00. 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 3925.20.00 was checked against BT2026 (cell BT2026!N6211), 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)

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.