Vietnam Tariff Intelligence

HS 3926.30.00 detail

HS code	3926.30.00
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Fittings for furniture, coachwork or the like
Unit	kg/chiếc
Generated	08/11/2026 20:19:19
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/39263000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6222
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6222
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6222
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 (-KH, ID, MM)	0% (except KH, ID, MM)	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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/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
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/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)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	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)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
CPTPP	0/0	0 / 0 (several rates)	Consolidated BT2026	(VI)	CPTPP	115/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E6038
ATIGA	2022	2022	0	AT!E5999
ATIGA	2023	2023	0	AT!F5999
ATIGA	2024	2024	0	AT!G5999
ATIGA	2025	2025	0	AT!H5999
ATIGA	2026	2026	0	AT!I5999
ATIGA	2027	2027	0	AT!J5999
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6043
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6043
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6043

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6043
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6043
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6043
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6041
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6041
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6041
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6041
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6041
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6041
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6049
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6005
AIFTA	30/12/2022	2022	*	AI!F6001
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G6001
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H6001
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I6001
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J6001
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K6001
VKFTA	2022	2022	5	VK!E6025
VKFTA	2023	2023	5	VK!F6025
VKFTA	2024	2024	5	VK!G6025
VKFTA	2025	2025	5	VK!H6025
VKFTA	2026	2026	5	VK!I6025
VKFTA	2027	2027	5	VK!J6025
VCFTA	2022	2022	7	VC!D6067
VCFTA	2023	2023	6	VC!E6067
VCFTA	2024	2024	4	VC!F6067

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G6067
VCFTA	2026	2026	1	VC!H6067
VCFTA	2027	2027	0	VC!I6067
VN-EAEU	2022	2022	5,5	EAV!D6052
VN-EAEU	2023	2023	3,6	EAV!E6052
VN-EAEU	2024	2024	1,8	EAV!F6052
VN-EAEU	2025	2025	0	EAV!G6052
VN-EAEU	2026	2026	0	EAV!H6052
VN-EAEU	2027	2027	0	EAV!I6052
AHKFTA	2022	2022	*	AKH!D6055
AHKFTA	2023	2023	*	AKH!E6055
AHKFTA	2024	2024	*	AKH!F6055
AHKFTA	2025	2025	*	AKH!G6055
AHKFTA	2026	2026	*	AKH!H6055
AHKFTA	2027	2027	*	AKH!I6055
EVFTA	2022	2022	12,5	EV-NK!D6040
EVFTA	2023	2023	10	EV-NK!E6040
EVFTA	2024	2024	7,5	EV-NK!F6040
EVFTA	2025	2025	5	EV-NK!G6040
EVFTA	2026	2026	2,5	EV-NK!H6040
EVFTA	2027	2027	0	EV-NK!I6040
UKVFTA	2022	2022	12,5	UKV!D6042
UKVFTA	2023	2023	10	UKV!E6042
UKVFTA	2024	2024	7,5	UKV!F6042
UKVFTA	2025	2025	5	UKV!G6042
UKVFTA	2026	2026	2,5	UKV!H6042

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6042
CPTPP	(I)	2021 (DERIVED)		CPTPP!6024
CPTPP	(II)	2022 (DERIVED)		CPTPP!6024
CPTPP	(III)	2023 (DERIVED)		CPTPP!6024
CPTPP	(IV)	2024 (DERIVED)		CPTPP!6024
CPTPP	(V)	2025 (DERIVED)		CPTPP!6024
CPTPP	(VI)	2026 (DERIVED)		CPTPP!6024
CPTPP	(VII)	2027 (DERIVED)		CPTPP!6024
RCEP A	2022	2022	18,7	RCEPT-A!D6045
RCEP A	2023	2023	17,3	RCEPT-A!E6045
RCEP A	2024	2024	16	RCEPT-A!F6045
RCEP A	2025	2025	14,7	RCEPT-A!G6045
RCEP A	2026	2026	13,3	RCEPT-A!H6045
RCEP A	2027	2027	12	RCEPT-A!I6045
RCEP B	2022	2022	18,7	B!D6045
RCEP B	2023	2023	17,3	B!E6045
RCEP B	2024	2024	16	B!F6045
RCEP B	2025	2025	14,7	B!G6045
RCEP B	2026	2026	13,3	B!H6045
RCEP B	2027	2027	12	B!I6045
RCEP C	2022	2022	20	C!D6045
RCEP C	2023	2023	20	C!E6045
RCEP C	2024	2024	20	C!F6045
RCEP C	2025	2025	20	C!G6045
RCEP C	2026	2026	20	C!H6045
RCEP C	2027	2027	20	C!I6045

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D6045
RCEP D	2023	2023	20	D!E6045
RCEP D	2024	2024	20	D!F6045
RCEP D	2025	2025	20	D!G6045
RCEP D	2026	2026	20	D!H6045
RCEP D	2027	2027	20	D!I6045
RCEP E	2022	2022	20	E!D6048
RCEP E	2023	2023	20	E!E6048
RCEP E	2024	2024	20	E!F6048
RCEP E	2025	2025	20	E!G6048
RCEP E	2026	2026	20	E!H6048
RCEP E	2027	2027	20	E!I6048
RCEP F	2022	2022	18,7	F!D6045
RCEP F	2023	2023	17,3	F!E6045
RCEP F	2024	2024	16	F!F6045
RCEP F	2025	2025	14,7	F!G6045
RCEP F	2026	2026	13,3	F!H6045
RCEP F	2027	2027	12	F!I6045
VIFTA	2024	2024	0	VI!F5588
VIFTA	2025	2025	0	VI!G5588
VIFTA	2026	2026	0	VI!H5588
VIFTA	2027	2027	0	VI!I5588

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.I)		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
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	RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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
HS-005	BLUE	Chapter 98 equivalent exists	3926.30.00 corresponds to Chapter 98 code 9849.44.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Phụ kiện lắp trên thân xe (coachwork) trừ các mặt hàng vít, bu lông, đai ốc, vít đầu vuông, vít treo, đinh tán, chốt hãm, chốt định vị, vòng đệm bằng plastic	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3926.30.00. 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 20% for 3926.30.00 was checked against BT2026 (cell BT2026!N6222), 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.