Vietnam Tariff Intelligence

HS 3926.40.00 detail

HS code	3926.40.00
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Statuettes and other ornamental articles
Unit	kg/chiếc
Generated	11/11/2026 17:47:24
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/39264000/

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!K6223
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6223
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6223
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
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(-KH, ID, LA)	0% (except KH, ID, LA)	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6039
ATIGA	2022	2022	0	AT!E6000
ATIGA	2023	2023	0	AT!F6000
ATIGA	2024	2024	0	AT!G6000
ATIGA	2025	2025	0	AT!H6000
ATIGA	2026	2026	0	AT!I6000
ATIGA	2027	2027	0	AT!J6000
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6044
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6044
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6044

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6044
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6044
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6044
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6042
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6042
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6042
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6042
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6042
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6042
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6050
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6006
AIFTA	30/12/2022	2022	0	AI!F6002
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6002
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6002
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6002
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6002
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6002
VKFTA	2022	2022	0	VK!E6026
VKFTA	2023	2023	0	VK!F6026
VKFTA	2024	2024	0	VK!G6026
VKFTA	2025	2025	0	VK!H6026
VKFTA	2026	2026	0	VK!I6026
VKFTA	2027	2027	0	VK!J6026
VCFTA	2022	2022	6	VC!D6068
VCFTA	2023	2023	3	VC!E6068
VCFTA	2024	2024	0	VC!F6068

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6068
VCFTA	2026	2026	0	VC!H6068
VCFTA	2027	2027	0	VC!I6068
VN-EAEU	2022	2022	5,5	EAV!D6053
VN-EAEU	2023	2023	3,6	EAV!E6053
VN-EAEU	2024	2024	1,8	EAV!F6053
VN-EAEU	2025	2025	0	EAV!G6053
VN-EAEU	2026	2026	0	EAV!H6053
VN-EAEU	2027	2027	0	EAV!I6053
AHKFTA	2022	2022	12	AKH!D6056
AHKFTA	2023	2023	8	AKH!E6056
AHKFTA	2024	2024	8	AKH!F6056
AHKFTA	2025	2025	4	AKH!G6056
AHKFTA	2026	2026	4	AKH!H6056
AHKFTA	2027	2027	0	AKH!I6056
EVFTA	2022	2022	10	EV-NK!D6041
EVFTA	2023	2023	6,6	EV-NK!E6041
EVFTA	2024	2024	3,3	EV-NK!F6041
EVFTA	2025	2025	0	EV-NK!G6041
EVFTA	2026	2026	0	EV-NK!H6041
EVFTA	2027	2027	0	EV-NK!I6041
UKVFTA	2022	2022	10	UKV!D6043
UKVFTA	2023	2023	6,6	UKV!E6043
UKVFTA	2024	2024	3,3	UKV!F6043
UKVFTA	2025	2025	0	UKV!G6043
UKVFTA	2026	2026	0	UKV!H6043

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6043
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6027
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6027
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6027
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6027
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6027
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6027
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6027
RCEP A	2022	2022	0	RCEPT-A!D6046
RCEP A	2023	2023	0	RCEPT-A!E6046
RCEP A	2024	2024	0	RCEPT-A!F6046
RCEP A	2025	2025	0	RCEPT-A!G6046
RCEP A	2026	2026	0	RCEPT-A!H6046
RCEP A	2027	2027	0	RCEPT-A!I6046
RCEP B	2022	2022	0	B!D6046
RCEP B	2023	2023	0	B!E6046
RCEP B	2024	2024	0	B!F6046
RCEP B	2025	2025	0	B!G6046
RCEP B	2026	2026	0	B!H6046
RCEP B	2027	2027	0	B!I6046
RCEP C	2022	2022	0	C!D6046
RCEP C	2023	2023	0	C!E6046
RCEP C	2024	2024	0	C!F6046
RCEP C	2025	2025	0	C!G6046
RCEP C	2026	2026	0	C!H6046
RCEP C	2027	2027	0	C!I6046

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6046
RCEP D	2023	2023	0	D!E6046
RCEP D	2024	2024	0	D!F6046
RCEP D	2025	2025	0	D!G6046
RCEP D	2026	2026	0	D!H6046
RCEP D	2027	2027	0	D!I6046
RCEP E	2022	2022	0	E!D6049
RCEP E	2023	2023	0	E!E6049
RCEP E	2024	2024	0	E!F6049
RCEP E	2025	2025	0	E!G6049
RCEP E	2026	2026	0	E!H6049
RCEP E	2027	2027	0	E!I6049
RCEP F	2022	2022	0	F!D6046
RCEP F	2023	2023	0	F!E6046
RCEP F	2024	2024	0	F!F6046
RCEP F	2025	2025	0	F!G6046
RCEP F	2026	2026	0	F!H6046
RCEP F	2027	2027	0	F!I6046
VIFTA	2024	2024	0	VI!F5589
VIFTA	2025	2025	0	VI!G5589
VIFTA	2026	2026	0	VI!H5589
VIFTA	2027	2027	0	VI!I5589

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
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 3926.40.00. 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 3926.40.00 was checked against BT2026 (cell BT2026!N6223), 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.