Vietnam Tariff Intelligence

HS 3926.90.93 detail

HS code	3926.90.93
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Other: / - - - Buckles, adjusters, hooks and cord stoppers
Unit	kg/chiếc
Generated	11/11/2026 07:24:47
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/39269093/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6247
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N6247
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6247
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, PH)	0% (except KH, ID, MM, PH)	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
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	6	6%	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 B)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,5	6.5%	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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E6063
ATIGA	2022	2022	0	AT!E6024
ATIGA	2023	2023	0	AT!F6024
ATIGA	2024	2024	0	AT!G6024
ATIGA	2025	2025	0	AT!H6024
ATIGA	2026	2026	0	AT!I6024
ATIGA	2027	2027	0	AT!J6024
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6068
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6068
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6068

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6068
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6068
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6068
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6066
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6066
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6066
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6066
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6066
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6066
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6074
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6030
AIFTA	30/12/2022	2022	24	AI!F6026
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G6026
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H6026
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I6026
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J6026
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K6026
VKFTA	2022	2022	0	VK!E6050
VKFTA	2023	2023	0	VK!F6050
VKFTA	2024	2024	0	VK!G6050
VKFTA	2025	2025	0	VK!H6050
VKFTA	2026	2026	0	VK!I6050
VKFTA	2027	2027	0	VK!J6050
VCFTA	2022	2022	3	VC!D6092
VCFTA	2023	2023	1	VC!E6092
VCFTA	2024	2024	0	VC!F6092

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6092
VCFTA	2026	2026	0	VC!H6092
VCFTA	2027	2027	0	VC!I6092
VN-EAEU	2022	2022	0	EAV!D6077
VN-EAEU	2023	2023	0	EAV!E6077
VN-EAEU	2024	2024	0	EAV!F6077
VN-EAEU	2025	2025	0	EAV!G6077
VN-EAEU	2026	2026	0	EAV!H6077
VN-EAEU	2027	2027	0	EAV!I6077
VNCU	2022	2022	0	VNCU!D781
VNCU	2023 - 2027		0	VNCU!E781
AHKFTA	2022	2022	*	AKH!D6080
AHKFTA	2023	2023	*	AKH!E6080
AHKFTA	2024	2024	*	AKH!F6080
AHKFTA	2025	2025	*	AKH!G6080
AHKFTA	2026	2026	*	AKH!H6080
AHKFTA	2027	2027	*	AKH!I6080
EVFTA	2022	2022	7	EV-NK!D6065
EVFTA	2023	2023	4,6	EV-NK!E6065
EVFTA	2024	2024	2,3	EV-NK!F6065
EVFTA	2025	2025	0	EV-NK!G6065
EVFTA	2026	2026	0	EV-NK!H6065
EVFTA	2027	2027	0	EV-NK!I6065
UKVFTA	2022	2022	7	UKV!D6067
UKVFTA	2023	2023	4,6	UKV!E6067
UKVFTA	2024	2024	2,3	UKV!F6067

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G6067
UKVFTA	2026	2026	0	UKV!H6067
UKVFTA	2027	2027	0	UKV!I6067
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6051
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6051
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6051
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6051
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6051
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6051
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6051
RCEP A	2022	2022	10,8	RCEPT-A!D6070
RCEP A	2023	2023	9,6	RCEPT-A!E6070
RCEP A	2024	2024	8,4	RCEPT-A!F6070
RCEP A	2025	2025	7,2	RCEPT-A!G6070
RCEP A	2026	2026	6	RCEPT-A!H6070
RCEP A	2027	2027	4,8	RCEPT-A!I6070
RCEP B	2022	2022	10,8	B!D6070
RCEP B	2023	2023	9,6	B!E6070
RCEP B	2024	2024	8,4	B!F6070
RCEP B	2025	2025	7,2	B!G6070
RCEP B	2026	2026	6	B!H6070
RCEP B	2027	2027	4,8	B!I6070
RCEP C	2022	2022	10,8	C!D6070
RCEP C	2023	2023	9,6	C!E6070
RCEP C	2024	2024	8,4	C!F6070
RCEP C	2025	2025	7,2	C!G6070

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	6	C!H6070
RCEP C	2027	2027	4,8	C!I6070
RCEP D	2022	2022	10,9	D!D6070
RCEP D	2023	2023	9,8	D!E6070
RCEP D	2024	2024	8,7	D!F6070
RCEP D	2025	2025	7,6	D!G6070
RCEP D	2026	2026	6,5	D!H6070
RCEP D	2027	2027	5,5	D!I6070
RCEP E	2022	2022	10,8	E!D6073
RCEP E	2023	2023	9,6	E!E6073
RCEP E	2024	2024	8,4	E!F6073
RCEP E	2025	2025	7,2	E!G6073
RCEP E	2026	2026	6	E!H6073
RCEP E	2027	2027	4,8	E!I6073
RCEP F	2022	2022	10,8	F!D6070
RCEP F	2023	2023	9,6	F!E6070
RCEP F	2024	2024	8,4	F!F6070
RCEP F	2025	2025	7,2	F!G6070
RCEP F	2026	2026	6	F!H6070
RCEP F	2027	2027	4,8	F!I6070
VIFTA	2024	2024	0	VI!F5613
VIFTA	2025	2025	0	VI!G5613
VIFTA	2026	2026	0	VI!H5613
VIFTA	2027	2027	0	VI!I5613

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	AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		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 3926.90 has 19 lines; 3926.90.93 is distinguished from its siblings by: Buckles, adjusters, hooks and cord stoppers.	3926.90.10 Floats for fishing nets; 3926.90.20 Fans and handscreens, frames and handles therefor, and parts thereof; 3926.90.32 Plastic moulds with denture imprints; 3926.90.39 Other; 3926.90.41 Police shields; 3926.90.42 Protective masks for use in welding and similar work	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3926.90.93 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3926.90.93	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3926.90.93. 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 12% for 3926.90.93 was checked against BT2026 (cell BT2026!N6247), 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.