Vietnam Tariff Intelligence

HS 3917.39.94 detail

HS code	3917.39.94
Description	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics / - Other tubes, pipes and hoses: / - - Other: / - - - Other: / - - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised
Unit	kg/m/ chiếc
Generated	09/11/2026 11:38:56
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/39173994/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5974
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N5974
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5974
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(-PH)	0% (except 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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	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
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!E5781
ATIGA	2022	2022	0	AT!E5742
ATIGA	2023	2023	0	AT!F5742
ATIGA	2024	2024	0	AT!G5742
ATIGA	2025	2025	0	AT!H5742
ATIGA	2026	2026	0	AT!I5742
ATIGA	2027	2027	0	AT!J5742
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5786
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5786
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5786

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5786
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5786
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5786
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5784
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5784
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5784
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5784
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5784
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5784
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5786
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5748
AIFTA	30/12/2022	2022	*	AI!F5744
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5744
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5744
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5744
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5744
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5744
VKFTA	2022	2022	0	VK!E5755
VKFTA	2023	2023	0	VK!F5755
VKFTA	2024	2024	0	VK!G5755
VKFTA	2025	2025	0	VK!H5755
VKFTA	2026	2026	0	VK!I5755
VKFTA	2027	2027	0	VK!J5755
VCFTA	2022	2022	3	VC!D5810
VCFTA	2023	2023	1	VC!E5810
VCFTA	2024	2024	0	VC!F5810

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5810
VCFTA	2026	2026	0	VC!H5810
VCFTA	2027	2027	0	VC!I5810
VN-EAEU	2022	2022	0	EAV!D5795
VN-EAEU	2023	2023	0	EAV!E5795
VN-EAEU	2024	2024	0	EAV!F5795
VN-EAEU	2025	2025	0	EAV!G5795
VN-EAEU	2026	2026	0	EAV!H5795
VN-EAEU	2027	2027	0	EAV!I5795
AHKFTA	2022	2022	15	AKH!D5798
AHKFTA	2023	2023	15	AKH!E5798
AHKFTA	2024	2024	15	AKH!F5798
AHKFTA	2025	2025	15	AKH!G5798
AHKFTA	2026	2026	15	AKH!H5798
AHKFTA	2027	2027	15	AKH!I5798
EVFTA	2022	2022	3,7	EV-NK!D5783
EVFTA	2023	2023	0	EV-NK!E5783
EVFTA	2024	2024	0	EV-NK!F5783
EVFTA	2025	2025	0	EV-NK!G5783
EVFTA	2026	2026	0	EV-NK!H5783
EVFTA	2027	2027	0	EV-NK!I5783
UKVFTA	2022	2022	3,7	UKV!D5785
UKVFTA	2023	2023	0	UKV!E5785
UKVFTA	2024	2024	0	UKV!F5785
UKVFTA	2025	2025	0	UKV!G5785
UKVFTA	2026	2026	0	UKV!H5785

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5785
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5767
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5767
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5767
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5767
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5767
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5767
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5767
RCEP A	2022	2022	13,5	RCEPT-A!D5788
RCEP A	2023	2023	12	RCEPT-A!E5788
RCEP A	2024	2024	10,5	RCEPT-A!F5788
RCEP A	2025	2025	9	RCEPT-A!G5788
RCEP A	2026	2026	7,5	RCEPT-A!H5788
RCEP A	2027	2027	6	RCEPT-A!I5788
RCEP B	2022	2022	13,5	B!D5788
RCEP B	2023	2023	12	B!E5788
RCEP B	2024	2024	10,5	B!F5788
RCEP B	2025	2025	9	B!G5788
RCEP B	2026	2026	7,5	B!H5788
RCEP B	2027	2027	6	B!I5788
RCEP C	2022	2022	13,5	C!D5788
RCEP C	2023	2023	12	C!E5788
RCEP C	2024	2024	10,5	C!F5788
RCEP C	2025	2025	9	C!G5788
RCEP C	2026	2026	7,5	C!H5788
RCEP C	2027	2027	6	C!I5788

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D5788
RCEP D	2023	2023	12,3	D!E5788
RCEP D	2024	2024	10,9	D!F5788
RCEP D	2025	2025	9,5	D!G5788
RCEP D	2026	2026	8,2	D!H5788
RCEP D	2027	2027	6,8	D!I5788
RCEP E	2022	2022	13,5	E!D5791
RCEP E	2023	2023	12	E!E5791
RCEP E	2024	2024	10,5	E!F5791
RCEP E	2025	2025	9	E!G5791
RCEP E	2026	2026	7,5	E!H5791
RCEP E	2027	2027	6	E!I5791
RCEP F	2022	2022	13,5	F!D5788
RCEP F	2023	2023	12	F!E5788
RCEP F	2024	2024	10,5	F!F5788
RCEP F	2025	2025	9	F!G5788
RCEP F	2026	2026	7,5	F!H5788
RCEP F	2027	2027	6	F!I5788
VIFTA	2024	2024	0	VI!F5340
VIFTA	2025	2025	0	VI!G5340
VIFTA	2026	2026	0	VI!H5340
VIFTA	2027	2027	0	VI!I5340

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	AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 3917.39 has 8 lines; 3917.39.94 is distinguished from its siblings by: Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised.	3917.39.11 Of addition polymerisation products; of vulcanised fibre; 3917.39.12 Of phenolic resins or amino resins; of chemical derivatives of natural rubber; 3917.39.19 Other; 3917.39.91 Of addition polymerisation products; of vulcanised fibre; 3917.39.92 Of phenolic resins or amino resins; of chemical derivatives of natural rubber; 3917.39.93 Of other condensation or rearrangement polymerisation products	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 3917.39.94. 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 15% for 3917.39.94 was checked against BT2026 (cell BT2026!N5974), 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.