

## HS 3920.20.99 detail

|                     |                                                                                                                                                                                                                    |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 3920.20.99                                                                                                                                                                                                         |
| Description         | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of polymers of propylene: / - - Other: / - - - Other |
| Unit                | kg/m2/chiếc                                                                                                                                                                                                        |
| Generated           | 30/10/2026 13:43:03                                                                                                                                                                                                |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/39202099/">https://mail.vietnamtariff.com/hs-code/39202099/</a>                                                                                                    |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source       |
|----------------------|--------------|------------------------|----------------|------------|--------------|
| Ordinary import duty | 9            | 9%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6022 |
| Preferential (MFN)   | 6            | 6%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6022 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6022 |
| 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<br>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 (-ID, MM, PH) | 0% (except 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               | 0%                     | 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 |
| 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) | 4               | 4%                     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 4               | 4%                     | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 4               | 4%                     | 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) | 4,5          | 4.5%                      | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem           |
| AHKFTA         | 6            | 6%                        | Consolidated BT2026 | 2026                    | AHK                               | 123/2022/NĐ-CP | Ad valorem           |
| RCEP (Annex D) | 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           |
| VKFTA          | 0/0/5        | 0 / 0 / 5 (several rates) | Consolidated BT2026 | 2026                    | VK                                | 125/2022/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              |
| 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!E5832 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5793 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F5793 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G5793 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H5793 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I5793 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J5793 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E5837 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5837 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5837 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5837   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5837   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5837   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5835   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5835   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5835   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5835   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5835   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5835   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F5839   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5799 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F5795   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G5795   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H5795   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I5795   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J5795   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K5795   |
| VKFTA   | 2022                                   | 2022 |              | VK!5811    |
| VKFTA   | 2023                                   | 2023 |              | VK!5811    |
| VKFTA   | 2024                                   | 2024 |              | VK!5811    |
| VKFTA   | 2025                                   | 2025 |              | VK!5811    |
| VKFTA   | 2026                                   | 2026 |              | VK!5811    |
| VKFTA   | 2027                                   | 2027 |              | VK!5811    |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D5861   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E5861   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F5861   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G5861    |
| VCFTA   | 2026   | 2026 | 0            | VC!H5861    |
| VCFTA   | 2027   | 2027 | 0            | VC!I5861    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D5846   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E5846   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F5846   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G5846   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H5846   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I5846   |
| AHKFTA  | 2022   | 2022 | 6            | AKH!D5849   |
| AHKFTA  | 2023   | 2023 | 6            | AKH!E5849   |
| AHKFTA  | 2024   | 2024 | 6            | AKH!F5849   |
| AHKFTA  | 2025   | 2025 | 6            | AKH!G5849   |
| AHKFTA  | 2026   | 2026 | 6            | AKH!H5849   |
| AHKFTA  | 2027   | 2027 | 6            | AKH!I5849   |
| EVFTA   | 2022   | 2022 | 1,7          | EV-NK!D5834 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E5834 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F5834 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G5834 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H5834 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I5834 |
| UKVFTA  | 2022   | 2022 | 1,7          | UKV!D5836   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E5836   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F5836   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G5836   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H5836   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I5836     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5818   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5818   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5818   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5818   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5818   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5818   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5818   |
| RCEP A | 2022   | 2022           | 5,6          | RCEPT-A!D5839 |
| RCEP A | 2023   | 2023           | 5,2          | RCEPT-A!E5839 |
| RCEP A | 2024   | 2024           | 4,8          | RCEPT-A!F5839 |
| RCEP A | 2025   | 2025           | 4,4          | RCEPT-A!G5839 |
| RCEP A | 2026   | 2026           | 4            | RCEPT-A!H5839 |
| RCEP A | 2027   | 2027           | 3,6          | RCEPT-A!I5839 |
| RCEP B | 2022   | 2022           | 5,6          | B!D5839       |
| RCEP B | 2023   | 2023           | 5,2          | B!E5839       |
| RCEP B | 2024   | 2024           | 4,8          | B!F5839       |
| RCEP B | 2025   | 2025           | 4,4          | B!G5839       |
| RCEP B | 2026   | 2026           | 4            | B!H5839       |
| RCEP B | 2027   | 2027           | 3,6          | B!I5839       |
| RCEP C | 2022   | 2022           | 5,7          | C!D5839       |
| RCEP C | 2023   | 2023           | 5,4          | C!E5839       |
| RCEP C | 2024   | 2024           | 5,1          | C!F5839       |
| RCEP C | 2025   | 2025           | 4,8          | C!G5839       |
| RCEP C | 2026   | 2026           | 4,5          | C!H5839       |
| RCEP C | 2027   | 2027           | 4,2          | C!I5839       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 6            | D!D5839  |
| RCEP D | 2023   | 2023 | 6            | D!E5839  |
| RCEP D | 2024   | 2024 | 6            | D!F5839  |
| RCEP D | 2025   | 2025 | 6            | D!G5839  |
| RCEP D | 2026   | 2026 | 6            | D!H5839  |
| RCEP D | 2027   | 2027 | 6            | D!I5839  |
| RCEP E | 2022   | 2022 | 6            | E!D5842  |
| RCEP E | 2023   | 2023 | 6            | E!E5842  |
| RCEP E | 2024   | 2024 | 6            | E!F5842  |
| RCEP E | 2025   | 2025 | 6            | E!G5842  |
| RCEP E | 2026   | 2026 | 6            | E!H5842  |
| RCEP E | 2027   | 2027 | 6            | E!I5842  |
| RCEP F | 2022   | 2022 | 5,6          | F!D5839  |
| RCEP F | 2023   | 2023 | 5,2          | F!E5839  |
| RCEP F | 2024   | 2024 | 4,8          | F!F5839  |
| RCEP F | 2025   | 2025 | 4,4          | F!G5839  |
| RCEP F | 2026   | 2026 | 4            | F!H5839  |
| RCEP F | 2027   | 2027 | 3,6          | F!I5839  |
| VIFTA  | 2024   | 2024 | 0            | VI!F5388 |
| VIFTA  | 2025   | 2025 | 0            | VI!G5388 |
| VIFTA  | 2026   | 2026 | 0            | VI!H5388 |
| VIFTA  | 2027   | 2027 | 0            | VI!I5388 |

### 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 6%, RCEP (Annex D) 6%, RCEP (Annex E) 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving. | MFN 6%                                                                                |                | 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 3920.20 has 3 lines; 3920.20.99 is distinguished from its siblings by: Other.                                                                                      | 3920.20.10 Biaxially oriented polypropylene (BOPP) film; 3920.20.91 Plates and sheets | 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 3920.20.99. 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 6% for 3920.20.99 was checked against BT2026 (cell BT2026!N6022), 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.