Vietnam Tariff Intelligence

HS 3920.61.90 detail

HS code	3920.61.90
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: / - - Of polycarbonates: / - - - Other
Unit	kg/m2/chiếc
Generated	11/11/2026 06:58:55
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/39206190/

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!K6048
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6048
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6048
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 (-MY, MM)	0% (except MY, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-ID)	0% (except ID)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E5858
ATIGA	2022	2022	0	AT!E5819
ATIGA	2023	2023	0	AT!F5819
ATIGA	2024	2024	0	AT!G5819
ATIGA	2025	2025	0	AT!H5819
ATIGA	2026	2026	0	AT!I5819
ATIGA	2027	2027	0	AT!J5819
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5863
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5863
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5863

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5863
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5863
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5863
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5861
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5861
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5861
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5861
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5861
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5861
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5869
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5825
AIFTA	30/12/2022	2022	0	AI!F5821
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5821
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5821
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5821
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5821
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5821
VKFTA	2022	2022	0	VK!E5844
VKFTA	2023	2023	0	VK!F5844
VKFTA	2024	2024	0	VK!G5844
VKFTA	2025	2025	0	VK!H5844
VKFTA	2026	2026	0	VK!I5844
VKFTA	2027	2027	0	VK!J5844
VCFTA	2022	2022	2	VC!D5887
VCFTA	2023	2023	1	VC!E5887
VCFTA	2024	2024	0	VC!F5887

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5887
VCFTA	2026	2026	0	VC!H5887
VCFTA	2027	2027	0	VC!I5887
VN-EAEU	2022	2022	0	EAV!D5872
VN-EAEU	2023	2023	0	EAV!E5872
VN-EAEU	2024	2024	0	EAV!F5872
VN-EAEU	2025	2025	0	EAV!G5872
VN-EAEU	2026	2026	0	EAV!H5872
VN-EAEU	2027	2027	0	EAV!I5872
AHKFTA	2022	2022	0	AKH!D5875
AHKFTA	2023	2023	0	AKH!E5875
AHKFTA	2024	2024	0	AKH!F5875
AHKFTA	2025	2025	0	AKH!G5875
AHKFTA	2026	2026	0	AKH!H5875
AHKFTA	2027	2027	0	AKH!I5875
EVFTA	2022	2022	2	EV-NK!D5860
EVFTA	2023	2023	0	EV-NK!E5860
EVFTA	2024	2024	0	EV-NK!F5860
EVFTA	2025	2025	0	EV-NK!G5860
EVFTA	2026	2026	0	EV-NK!H5860
EVFTA	2027	2027	0	EV-NK!I5860
UKVFTA	2022	2022	2	UKV!D5862
UKVFTA	2023	2023	0	UKV!E5862
UKVFTA	2024	2024	0	UKV!F5862
UKVFTA	2025	2025	0	UKV!G5862
UKVFTA	2026	2026	0	UKV!H5862

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5862
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5844
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5844
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5844
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5844
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5844
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5844
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5844
RCEP A	2022	2022	0	RCEPT-A!D5865
RCEP A	2023	2023	0	RCEPT-A!E5865
RCEP A	2024	2024	0	RCEPT-A!F5865
RCEP A	2025	2025	0	RCEPT-A!G5865
RCEP A	2026	2026	0	RCEPT-A!H5865
RCEP A	2027	2027	0	RCEPT-A!I5865
RCEP B	2022	2022	0	B!D5865
RCEP B	2023	2023	0	B!E5865
RCEP B	2024	2024	0	B!F5865
RCEP B	2025	2025	0	B!G5865
RCEP B	2026	2026	0	B!H5865
RCEP B	2027	2027	0	B!I5865
RCEP C	2022	2022	0	C!D5865
RCEP C	2023	2023	0	C!E5865
RCEP C	2024	2024	0	C!F5865
RCEP C	2025	2025	0	C!G5865
RCEP C	2026	2026	0	C!H5865
RCEP C	2027	2027	0	C!I5865

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5865
RCEP D	2023	2023	0	D!E5865
RCEP D	2024	2024	0	D!F5865
RCEP D	2025	2025	0	D!G5865
RCEP D	2026	2026	0	D!H5865
RCEP D	2027	2027	0	D!I5865
RCEP E	2022	2022	0	E!D5868
RCEP E	2023	2023	0	E!E5868
RCEP E	2024	2024	0	E!F5868
RCEP E	2025	2025	0	E!G5868
RCEP E	2026	2026	0	E!H5868
RCEP E	2027	2027	0	E!I5868
RCEP F	2022	2022	0	F!D5865
RCEP F	2023	2023	0	F!E5865
RCEP F	2024	2024	0	F!F5865
RCEP F	2025	2025	0	F!G5865
RCEP F	2026	2026	0	F!H5865
RCEP F	2027	2027	0	F!I5865
VIFTA	2024	2024	0	VI!F5414
VIFTA	2025	2025	0	VI!G5414
VIFTA	2026	2026	0	VI!H5414
VIFTA	2027	2027	0	VI!I5414

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3920.61 has 2 lines; 3920.61.90 is distinguished from its siblings by: Other.	3920.61.10 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 3920.61.90. 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 3920.61.90 was checked against BT2026 (cell BT2026!N6048), 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.