Vietnam Tariff Intelligence

HS 3920.91.10 detail

HS code	3920.91.10
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of other plastics: / - - Of poly(vinyl butyral): / - - - Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m
Unit	kg/m2/chiếc
Generated	01/11/2026 16:22:13
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/39209110/

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!K6075
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6075
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6075
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
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	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
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
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	2.1	2.1%	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!E5885
ATIGA	2022	2022	0	AT!E5846
ATIGA	2023	2023	0	AT!F5846
ATIGA	2024	2024	0	AT!G5846
ATIGA	2025	2025	0	AT!H5846
ATIGA	2026	2026	0	AT!I5846
ATIGA	2027	2027	0	AT!J5846
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5890
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5890
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5890
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5890

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5890
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5890
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5888
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5888
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5888
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5888
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5888
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5888
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5896
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5852
AIFTA	30/12/2022	2022	0	AI!F5848
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5848
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5848
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5848
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5848
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5848
VKFTA	2022	2022	0	VK!E5871
VKFTA	2023	2023	0	VK!F5871
VKFTA	2024	2024	0	VK!G5871
VKFTA	2025	2025	0	VK!H5871
VKFTA	2026	2026	0	VK!I5871
VKFTA	2027	2027	0	VK!J5871
VCFTA	2022	2022	1	VC!D5914
VCFTA	2023	2023	1	VC!E5914
VCFTA	2024	2024	0	VC!F5914
VCFTA	2025	2025	0	VC!G5914

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5914
VCFTA	2027	2027	0	VC!I5914
VN-EAEU	2022	2022	0	EAV!D5899
VN-EAEU	2023	2023	0	EAV!E5899
VN-EAEU	2024	2024	0	EAV!F5899
VN-EAEU	2025	2025	0	EAV!G5899
VN-EAEU	2026	2026	0	EAV!H5899
VN-EAEU	2027	2027	0	EAV!I5899
AHKFTA	2022	2022	0	AKH!D5902
AHKFTA	2023	2023	0	AKH!E5902
AHKFTA	2024	2024	0	AKH!F5902
AHKFTA	2025	2025	0	AKH!G5902
AHKFTA	2026	2026	0	AKH!H5902
AHKFTA	2027	2027	0	AKH!I5902
EVFTA	2022	2022	0	EV-NK!D5887
EVFTA	2023	2023	0	EV-NK!E5887
EVFTA	2024	2024	0	EV-NK!F5887
EVFTA	2025	2025	0	EV-NK!G5887
EVFTA	2026	2026	0	EV-NK!H5887
EVFTA	2027	2027	0	EV-NK!I5887
UKVFTA	2022	2022	0	UKV!D5889
UKVFTA	2023	2023	0	UKV!E5889
UKVFTA	2024	2024	0	UKV!F5889
UKVFTA	2025	2025	0	UKV!G5889
UKVFTA	2026	2026	0	UKV!H5889
UKVFTA	2027	2027	0	UKV!I5889

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5871
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5871
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5871
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5871
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5871
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5871
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5871
RCEP A	2022	2022	0	RCEPT-A!D5892
RCEP A	2023	2023	0	RCEPT-A!E5892
RCEP A	2024	2024	0	RCEPT-A!F5892
RCEP A	2025	2025	0	RCEPT-A!G5892
RCEP A	2026	2026	0	RCEPT-A!H5892
RCEP A	2027	2027	0	RCEPT-A!I5892
RCEP B	2022	2022	0	B!D5892
RCEP B	2023	2023	0	B!E5892
RCEP B	2024	2024	0	B!F5892
RCEP B	2025	2025	0	B!G5892
RCEP B	2026	2026	0	B!H5892
RCEP B	2027	2027	0	B!I5892
RCEP C	2022	2022	0	C!D5892
RCEP C	2023	2023	0	C!E5892
RCEP C	2024	2024	0	C!F5892
RCEP C	2025	2025	0	C!G5892
RCEP C	2026	2026	0	C!H5892
RCEP C	2027	2027	0	C!I5892
RCEP D	2022	2022	0	D!D5892

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5892
RCEP D	2024	2024	0	D!F5892
RCEP D	2025	2025	0	D!G5892
RCEP D	2026	2026	0	D!H5892
RCEP D	2027	2027	0	D!I5892
RCEP E	2022	2022	0	E!D5895
RCEP E	2023	2023	0	E!E5895
RCEP E	2024	2024	0	E!F5895
RCEP E	2025	2025	0	E!G5895
RCEP E	2026	2026	0	E!H5895
RCEP E	2027	2027	0	E!I5895
RCEP F	2022	2022	0	F!D5892
RCEP F	2023	2023	0	F!E5892
RCEP F	2024	2024	0	F!F5892
RCEP F	2025	2025	0	F!G5892
RCEP F	2026	2026	0	F!H5892
RCEP F	2027	2027	0	F!I5892
VIFTA	2024	2024	2,7	VI!F5441
VIFTA	2025	2025	2.4	VI!G5441
VIFTA	2026	2026	2.1	VI!H5441
VIFTA	2027	2027	1.8	VI!I5441

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 3920.91 has 3 lines; 3920.91.10 is distinguished from its siblings by: Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m.	3920.91.91 Plates and sheets; 3920.91.99 Other	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 3920.91.10. 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 3920.91.10 was checked against BT2026 (cell BT2026!N6075), 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.