Vietnam Tariff Intelligence

HS 3920.99.31 detail

HS code	3920.99.31
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 other plastics: / - - - Of condensation or rearrangement polymerisation products: / - - - - Plates and sheets
Unit	kg/m2/chiếc
Generated	12/11/2026 07:35:06
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/39209931/

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!K6098
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6098
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6098
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 (-ID, MY, MM)	0% (except ID, MY, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, PH)	0% (except ID, 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
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	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
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!E5908
ATIGA	2022	2022	0	AT!E5869
ATIGA	2023	2023	0	AT!F5869
ATIGA	2024	2024	0	AT!G5869
ATIGA	2025	2025	0	AT!H5869
ATIGA	2026	2026	0	AT!I5869
ATIGA	2027	2027	0	AT!J5869
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5913
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5913
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5913
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5913

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5913
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5913
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5911
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5911
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5911
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5911
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5911
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5911
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5919
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5875
AIFTA	30/12/2022	2022	0	AI!F5871
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5871
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5871
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5871
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5871
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5871
VKFTA	2022	2022	0	VK!E5894
VKFTA	2023	2023	0	VK!F5894
VKFTA	2024	2024	0	VK!G5894
VKFTA	2025	2025	0	VK!H5894
VKFTA	2026	2026	0	VK!I5894
VKFTA	2027	2027	0	VK!J5894
VCFTA	2022	2022	2	VC!D5937
VCFTA	2023	2023	1	VC!E5937
VCFTA	2024	2024	0	VC!F5937
VCFTA	2025	2025	0	VC!G5937

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5937
VCFTA	2027	2027	0	VC!I5937
VN-EAEU	2022	2022	0	EAV!D5922
VN-EAEU	2023	2023	0	EAV!E5922
VN-EAEU	2024	2024	0	EAV!F5922
VN-EAEU	2025	2025	0	EAV!G5922
VN-EAEU	2026	2026	0	EAV!H5922
VN-EAEU	2027	2027	0	EAV!I5922
AHKFTA	2022	2022	*	AKH!D5925
AHKFTA	2023	2023	*	AKH!E5925
AHKFTA	2024	2024	*	AKH!F5925
AHKFTA	2025	2025	*	AKH!G5925
AHKFTA	2026	2026	*	AKH!H5925
AHKFTA	2027	2027	*	AKH!I5925
EVFTA	2022	2022	2	EV-NK!D5910
EVFTA	2023	2023	0	EV-NK!E5910
EVFTA	2024	2024	0	EV-NK!F5910
EVFTA	2025	2025	0	EV-NK!G5910
EVFTA	2026	2026	0	EV-NK!H5910
EVFTA	2027	2027	0	EV-NK!I5910
UKVFTA	2022	2022	2	UKV!D5912
UKVFTA	2023	2023	0	UKV!E5912
UKVFTA	2024	2024	0	UKV!F5912
UKVFTA	2025	2025	0	UKV!G5912
UKVFTA	2026	2026	0	UKV!H5912
UKVFTA	2027	2027	0	UKV!I5912

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5894
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5894
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5894
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5894
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5894
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5894
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5894
RCEP A	2022	2022	0	RCEPT-A!D5915
RCEP A	2023	2023	0	RCEPT-A!E5915
RCEP A	2024	2024	0	RCEPT-A!F5915
RCEP A	2025	2025	0	RCEPT-A!G5915
RCEP A	2026	2026	0	RCEPT-A!H5915
RCEP A	2027	2027	0	RCEPT-A!I5915
RCEP B	2022	2022	0	B!D5915
RCEP B	2023	2023	0	B!E5915
RCEP B	2024	2024	0	B!F5915
RCEP B	2025	2025	0	B!G5915
RCEP B	2026	2026	0	B!H5915
RCEP B	2027	2027	0	B!I5915
RCEP C	2022	2022	0	C!D5915
RCEP C	2023	2023	0	C!E5915
RCEP C	2024	2024	0	C!F5915
RCEP C	2025	2025	0	C!G5915
RCEP C	2026	2026	0	C!H5915
RCEP C	2027	2027	0	C!I5915
RCEP D	2022	2022	0	D!D5915

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5915
RCEP D	2024	2024	0	D!F5915
RCEP D	2025	2025	0	D!G5915
RCEP D	2026	2026	0	D!H5915
RCEP D	2027	2027	0	D!I5915
RCEP E	2022	2022	0	E!D5918
RCEP E	2023	2023	0	E!E5918
RCEP E	2024	2024	0	E!F5918
RCEP E	2025	2025	0	E!G5918
RCEP E	2026	2026	0	E!H5918
RCEP E	2027	2027	0	E!I5918
RCEP F	2022	2022	0	F!D5915
RCEP F	2023	2023	0	F!E5915
RCEP F	2024	2024	0	F!F5915
RCEP F	2025	2025	0	F!G5915
RCEP F	2026	2026	0	F!H5915
RCEP F	2027	2027	0	F!I5915
VIFTA	2024	2024	0	VI!F5464
VIFTA	2025	2025	0	VI!G5464
VIFTA	2026	2026	0	VI!H5464
VIFTA	2027	2027	0	VI!I5464

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): HH chỉ định cơ sở in, đúc tiền (07/2023/TT-NHNN)		07/2023/TT-NHNN	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3920.99 has 6 lines; 3920.99.31 is distinguished from its siblings by: Plates and sheets.	3920.99.10 Of hardened proteins; of chemical derivatives of natural rubber; 3920.99.21 Plates and sheets; 3920.99.29 Other; 3920.99.39 Other; 3920.99.90 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 3920.99.31. 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 3920.99.31 was checked against BT2026 (cell BT2026!N6098), 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
HH chỉ định cơ sở in, đúc tiền (07/2023/TT-NHNN)

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.