Vietnam Tariff Intelligence

HS 3921.90.60 detail

HS code	3921.90.60
Description	Other plates, sheets, film, foil and strip, of plastics / - Other: / - - Of other cellulose or its chemical derivatives
Unit	kg/m2/chiếc
Generated	12/11/2026 07:03:34
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/39219060/

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!K6156
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6156
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6156
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 (-KH, MY, MM, PH)	0% (except KH, MY, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, MY, PH)	0% (except ID, MY, 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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E5967
ATIGA	2022	2022	0	AT!E5928
ATIGA	2023	2023	0	AT!F5928
ATIGA	2024	2024	0	AT!G5928
ATIGA	2025	2025	0	AT!H5928
ATIGA	2026	2026	0	AT!I5928
ATIGA	2027	2027	0	AT!J5928
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5972
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5972
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5972
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5972
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5972

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5972
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5970
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5970
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5970
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5970
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5970
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5970
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5978
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5934
AIFTA	30/12/2022	2022	8	AI!F5930
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G5930
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H5930
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I5930
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J5930
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K5930
VKFTA	2022	2022	0	VK!E5954
VKFTA	2023	2023	0	VK!F5954
VKFTA	2024	2024	0	VK!G5954
VKFTA	2025	2025	0	VK!H5954
VKFTA	2026	2026	0	VK!I5954
VKFTA	2027	2027	0	VK!J5954
VCFTA	2022	2022	0	VC!D5996
VCFTA	2023	2023	0	VC!E5996
VCFTA	2024	2024	0	VC!F5996
VCFTA	2025	2025	0	VC!G5996
VCFTA	2026	2026	0	VC!H5996

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I5996
VN-EAEU	2022	2022	1,9	EAV!D5981
VN-EAEU	2023	2023	1,3	EAV!E5981
VN-EAEU	2024	2024	0,6	EAV!F5981
VN-EAEU	2025	2025	0	EAV!G5981
VN-EAEU	2026	2026	0	EAV!H5981
VN-EAEU	2027	2027	0	EAV!I5981
AHKFTA	2022	2022	*	AKH!D5984
AHKFTA	2023	2023	*	AKH!E5984
AHKFTA	2024	2024	*	AKH!F5984
AHKFTA	2025	2025	*	AKH!G5984
AHKFTA	2026	2026	*	AKH!H5984
AHKFTA	2027	2027	*	AKH!I5984
EVFTA	2022	2022	3,5	EV-NK!D5969
EVFTA	2023	2023	2,3	EV-NK!E5969
EVFTA	2024	2024	1,1	EV-NK!F5969
EVFTA	2025	2025	0	EV-NK!G5969
EVFTA	2026	2026	0	EV-NK!H5969
EVFTA	2027	2027	0	EV-NK!I5969
UKVFTA	2022	2022	3,5	UKV!D5971
UKVFTA	2023	2023	2,3	UKV!E5971
UKVFTA	2024	2024	1,1	UKV!F5971
UKVFTA	2025	2025	0	UKV!G5971
UKVFTA	2026	2026	0	UKV!H5971
UKVFTA	2027	2027	0	UKV!I5971
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5953

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5953
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5953
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5953
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5953
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5953
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5953
RCEP A	2022	2022	0	RCEPT-A!D5974
RCEP A	2023	2023	0	RCEPT-A!E5974
RCEP A	2024	2024	0	RCEPT-A!F5974
RCEP A	2025	2025	0	RCEPT-A!G5974
RCEP A	2026	2026	0	RCEPT-A!H5974
RCEP A	2027	2027	0	RCEPT-A!I5974
RCEP B	2022	2022	0	B!D5974
RCEP B	2023	2023	0	B!E5974
RCEP B	2024	2024	0	B!F5974
RCEP B	2025	2025	0	B!G5974
RCEP B	2026	2026	0	B!H5974
RCEP B	2027	2027	0	B!I5974
RCEP C	2022	2022	0	C!D5974
RCEP C	2023	2023	0	C!E5974
RCEP C	2024	2024	0	C!F5974
RCEP C	2025	2025	0	C!G5974
RCEP C	2026	2026	0	C!H5974
RCEP C	2027	2027	0	C!I5974
RCEP D	2022	2022	0	D!D5974
RCEP D	2023	2023	0	D!E5974

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	0	D!F5974
RCEP D	2025	2025	0	D!G5974
RCEP D	2026	2026	0	D!H5974
RCEP D	2027	2027	0	D!I5974
RCEP E	2022	2022	0	E!D5977
RCEP E	2023	2023	0	E!E5977
RCEP E	2024	2024	0	E!F5977
RCEP E	2025	2025	0	E!G5977
RCEP E	2026	2026	0	E!H5977
RCEP E	2027	2027	0	E!I5977
RCEP F	2022	2022	0	F!D5974
RCEP F	2023	2023	0	F!E5974
RCEP F	2024	2024	0	F!F5974
RCEP F	2025	2025	0	F!G5974
RCEP F	2026	2026	0	F!H5974
RCEP F	2027	2027	0	F!I5974
VIFTA	2024	2024	0	VI!F5522
VIFTA	2025	2025	0	VI!G5522
VIFTA	2026	2026	0	VI!H5522
VIFTA	2027	2027	0	VI!I5522

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	AIFTA 7.5%: 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 3921.90 has 11 lines; 3921.90.60 is distinguished from its siblings by: Of other cellulose or its chemical derivatives.	3921.90.10 Of vulcanised fibre; 3921.90.20 Of hardened proteins; 3921.90.30 Of chemical derivatives of natural rubber; 3921.90.41 Plates and sheets; 3921.90.42 Film; 3921.90.43 Textile laminated strip	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
HS-005	BLUE	Chapter 98 equivalent exists	3921.90.60 corresponds to Chapter 98 code 9834.38.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Tấm, phiến, màng, lá và dải khác, bằng plastic dùng để sản xuất sản phẩm công nghệ thông tin	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3921.90.60. 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 3921.90.60 was checked against BT2026 (cell BT2026!N6156), 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.