Vietnam Tariff Intelligence

HS 3922.10.90 detail

HS code	3922.10.90
Description	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics / - Baths, shower-baths, sinks and wash-basins: / - - Other
Unit	bộ/chiếc
Generated	11/11/2026 08:03:05
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/39221090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6164
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N6164
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6164
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	12.6	12.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	22	22%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	22	22%	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 B)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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	*	* 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)		5	AC!E5976
ATIGA	2022	2022	0	AT!E5937
ATIGA	2023	2023	0	AT!F5937
ATIGA	2024	2024	0	AT!G5937
ATIGA	2025	2025	0	AT!H5937
ATIGA	2026	2026	0	AT!I5937
ATIGA	2027	2027	0	AT!J5937
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E5981
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5981
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5981

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5981
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5981
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5981
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E5979
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F5979
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5979
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5979
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5979
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5979
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5987
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5943
AIFTA	30/12/2022	2022	*	AI!F5939
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5939
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5939
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5939
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5939
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5939
VKFTA	2022	2022	5	VK!E5963
VKFTA	2023	2023	5	VK!F5963
VKFTA	2024	2024	5	VK!G5963
VKFTA	2025	2025	5	VK!H5963
VKFTA	2026	2026	5	VK!I5963
VKFTA	2027	2027	5	VK!J5963
VCFTA	2022	2022	6	VC!D6005
VCFTA	2023	2023	3	VC!E6005
VCFTA	2024	2024	0	VC!F6005

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6005
VCFTA	2026	2026	0	VC!H6005
VCFTA	2027	2027	0	VC!I6005
VN-EAEU	2022	2022	6	EAV!D5990
VN-EAEU	2023	2023	4	EAV!E5990
VN-EAEU	2024	2024	2	EAV!F5990
VN-EAEU	2025	2025	0	EAV!G5990
VN-EAEU	2026	2026	0	EAV!H5990
VN-EAEU	2027	2027	0	EAV!I5990
AHKFTA	2022	2022	22	AKH!D5993
AHKFTA	2023	2023	22	AKH!E5993
AHKFTA	2024	2024	22	AKH!F5993
AHKFTA	2025	2025	22	AKH!G5993
AHKFTA	2026	2026	22	AKH!H5993
AHKFTA	2027	2027	22	AKH!I5993
EVFTA	2022	2022	12,5	EV-NK!D5978
EVFTA	2023	2023	8,3	EV-NK!E5978
EVFTA	2024	2024	4,1	EV-NK!F5978
EVFTA	2025	2025	0	EV-NK!G5978
EVFTA	2026	2026	0	EV-NK!H5978
EVFTA	2027	2027	0	EV-NK!I5978
UKVFTA	2022	2022	12,5	UKV!D5980
UKVFTA	2023	2023	8,3	UKV!E5980
UKVFTA	2024	2024	4,1	UKV!F5980
UKVFTA	2025	2025	0	UKV!G5980
UKVFTA	2026	2026	0	UKV!H5980

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5980
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5962
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5962
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5962
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5962
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5962
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5962
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5962
RCEP A	2022	2022	22	RCEPT-A!D5983
RCEP A	2023	2023	22	RCEPT-A!E5983
RCEP A	2024	2024	22	RCEPT-A!F5983
RCEP A	2025	2025	22	RCEPT-A!G5983
RCEP A	2026	2026	22	RCEPT-A!H5983
RCEP A	2027	2027	22	RCEPT-A!I5983
RCEP B	2022	2022	22	B!D5983
RCEP B	2023	2023	22	B!E5983
RCEP B	2024	2024	22	B!F5983
RCEP B	2025	2025	22	B!G5983
RCEP B	2026	2026	22	B!H5983
RCEP B	2027	2027	22	B!I5983
RCEP C	2022	2022	22	C!D5983
RCEP C	2023	2023	22	C!E5983
RCEP C	2024	2024	22	C!F5983
RCEP C	2025	2025	22	C!G5983
RCEP C	2026	2026	22	C!H5983
RCEP C	2027	2027	22	C!I5983

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22	D!D5983
RCEP D	2023	2023	22	D!E5983
RCEP D	2024	2024	22	D!F5983
RCEP D	2025	2025	22	D!G5983
RCEP D	2026	2026	22	D!H5983
RCEP D	2027	2027	22	D!I5983
RCEP E	2022	2022	22	E!D5986
RCEP E	2023	2023	22	E!E5986
RCEP E	2024	2024	22	E!F5986
RCEP E	2025	2025	22	E!G5986
RCEP E	2026	2026	22	E!H5986
RCEP E	2027	2027	22	E!I5986
RCEP F	2022	2022	22	F!D5983
RCEP F	2023	2023	22	F!E5983
RCEP F	2024	2024	22	F!F5983
RCEP F	2025	2025	22	F!G5983
RCEP F	2026	2026	22	F!H5983
RCEP F	2027	2027	22	F!I5983
VIFTA	2024	2024	18.9	VI!F5530
VIFTA	2025	2025	15.7	VI!G5530
VIFTA	2026	2026	12.6	VI!H5530
VIFTA	2027	2027	9.4	VI!I5530

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 22%, RCEP (Annex A) 22%, RCEP (Annex B) 22%, RCEP (Annex C) 22%, RCEP (Annex D) 22%, RCEP (Annex E) 22%, RCEP (Annex F) 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		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 3922.10 has 3 lines; 3922.10.90 is distinguished from its siblings by: Other.	3922.10.11 Bathtubs having rectangular or oblong interior shape; 3922.10.19 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 3922.10.90. 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 22% for 3922.10.90 was checked against BT2026 (cell BT2026!N6164), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.