Vietnam Tariff Intelligence

HS 3922.90.90 detail

HS code	3922.90.90
Description	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics / - Other: / - - Other
Unit	bộ/chiếc
Generated	08/11/2026 11:21:24
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/39229090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6171
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6171
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6171
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/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	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	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)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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!E5983
ATIGA	2022	2022	0	AT!E5944
ATIGA	2023	2023	0	AT!F5944
ATIGA	2024	2024	0	AT!G5944
ATIGA	2025	2025	0	AT!H5944
ATIGA	2026	2026	0	AT!I5944
ATIGA	2027	2027	0	AT!J5944
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E5988
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5988
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5988

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5988
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5988
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5988
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E5986
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F5986
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5986
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5986
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5986
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5986
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5994
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5950
AIFTA	30/12/2022	2022	*	AI!F5946
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5946
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5946
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5946
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5946
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5946
VKFTA	2022	2022	5	VK!E5970
VKFTA	2023	2023	5	VK!F5970
VKFTA	2024	2024	5	VK!G5970
VKFTA	2025	2025	5	VK!H5970
VKFTA	2026	2026	5	VK!I5970
VKFTA	2027	2027	5	VK!J5970
VCFTA	2022	2022	12	VC!D6012
VCFTA	2023	2023	10	VC!E6012
VCFTA	2024	2024	7	VC!F6012

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G6012
VCFTA	2026	2026	2	VC!H6012
VCFTA	2027	2027	0	VC!I6012
VN-EAEU	2022	2022	6,8	EAV!D5997
VN-EAEU	2023	2023	4,5	EAV!E5997
VN-EAEU	2024	2024	2,3	EAV!F5997
VN-EAEU	2025	2025	0	EAV!G5997
VN-EAEU	2026	2026	0	EAV!H5997
VN-EAEU	2027	2027	0	EAV!I5997
AHKFTA	2022	2022	25	AKH!D6000
AHKFTA	2023	2023	25	AKH!E6000
AHKFTA	2024	2024	25	AKH!F6000
AHKFTA	2025	2025	25	AKH!G6000
AHKFTA	2026	2026	25	AKH!H6000
AHKFTA	2027	2027	25	AKH!I6000
EVFTA	2022	2022	12,5	EV-NK!D5985
EVFTA	2023	2023	8,3	EV-NK!E5985
EVFTA	2024	2024	4,1	EV-NK!F5985
EVFTA	2025	2025	0	EV-NK!G5985
EVFTA	2026	2026	0	EV-NK!H5985
EVFTA	2027	2027	0	EV-NK!I5985
UKVFTA	2022	2022	12,5	UKV!D5987
UKVFTA	2023	2023	8,3	UKV!E5987
UKVFTA	2024	2024	4,1	UKV!F5987
UKVFTA	2025	2025	0	UKV!G5987
UKVFTA	2026	2026	0	UKV!H5987

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5987
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5969
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5969
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5969
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5969
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5969
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5969
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5969
RCEP A	2022	2022	25	RCEPT-A!D5990
RCEP A	2023	2023	25	RCEPT-A!E5990
RCEP A	2024	2024	25	RCEPT-A!F5990
RCEP A	2025	2025	25	RCEPT-A!G5990
RCEP A	2026	2026	25	RCEPT-A!H5990
RCEP A	2027	2027	25	RCEPT-A!I5990
RCEP B	2022	2022	25	B!D5990
RCEP B	2023	2023	25	B!E5990
RCEP B	2024	2024	25	B!F5990
RCEP B	2025	2025	25	B!G5990
RCEP B	2026	2026	25	B!H5990
RCEP B	2027	2027	25	B!I5990
RCEP C	2022	2022	25	C!D5990
RCEP C	2023	2023	25	C!E5990
RCEP C	2024	2024	25	C!F5990
RCEP C	2025	2025	25	C!G5990
RCEP C	2026	2026	25	C!H5990
RCEP C	2027	2027	25	C!I5990

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D5990
RCEP D	2023	2023	25	D!E5990
RCEP D	2024	2024	25	D!F5990
RCEP D	2025	2025	25	D!G5990
RCEP D	2026	2026	25	D!H5990
RCEP D	2027	2027	25	D!I5990
RCEP E	2022	2022	25	E!D5993
RCEP E	2023	2023	25	E!E5993
RCEP E	2024	2024	25	E!F5993
RCEP E	2025	2025	25	E!G5993
RCEP E	2026	2026	25	E!H5993
RCEP E	2027	2027	25	E!I5993
RCEP F	2022	2022	25	F!D5990
RCEP F	2023	2023	25	F!E5990
RCEP F	2024	2024	25	F!F5990
RCEP F	2025	2025	25	F!G5990
RCEP F	2026	2026	25	F!H5990
RCEP F	2027	2027	25	F!I5990
VIFTA	2024	2024	22.5	VI!F5537
VIFTA	2025	2025	20	VI!G5537
VIFTA	2026	2026	17.5	VI!H5537
VIFTA	2027	2027	15	VI!I5537

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 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 3922.90 has 4 lines; 3922.90.90 is distinguished from its siblings by: Other.	3922.90.11 Parts of flushing cisterns; 3922.90.12 Flushing cisterns equipped with their mechanisms; 3922.90.19 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 3922.90.90. 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 25% for 3922.90.90 was checked against BT2026 (cell BT2026!N6171), 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.