Vietnam Tariff Intelligence

# HS 3926.30.00 detail

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|---|---|
| **HS code** | 3926.30.00 |
| **Description** | Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Fittings for furniture, coachwork or the like |
| **Unit** | kg/chiếc |
| **Generated** | 02/11/2026 03:01:08 |
| **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/39263000/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6222 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6222 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6222 |
| 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 |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-KH, ID, MM) | 0% (except KH, ID, MM) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| 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 |
| 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 |
| VIFTA | 0 | 0% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VCFTA | 1 | 1% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 2,5 | 2.5% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2.5% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/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 |
| RCEP (Annex A) | 13,3 | 13.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 13,3 | 13.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 13,3 | 13.3% | 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 C) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 20 | 20% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| CPTPP | 0/0 | 0 / 0 (several rates) | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Needs interpretation |
| 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 (*) |
| 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) | | 0 | AC!E6038 |
| ATIGA | 2022 | 2022 | 0 | AT!E5999 |
| ATIGA | 2023 | 2023 | 0 | AT!F5999 |
| ATIGA | 2024 | 2024 | 0 | AT!G5999 |
| ATIGA | 2025 | 2025 | 0 | AT!H5999 |
| ATIGA | 2026 | 2026 | 0 | AT!I5999 |
| ATIGA | 2027 | 2027 | 0 | AT!J5999 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E6043 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6043 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6043 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6043 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6043 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6043 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E6041 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F6041 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6041 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6041 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6041 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6041 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F6049 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6005 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F6001 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G6001 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H6001 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I6001 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J6001 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K6001 |
| VKFTA | 2022 | 2022 | 5 | VK!E6025 |
| VKFTA | 2023 | 2023 | 5 | VK!F6025 |
| VKFTA | 2024 | 2024 | 5 | VK!G6025 |
| VKFTA | 2025 | 2025 | 5 | VK!H6025 |
| VKFTA | 2026 | 2026 | 5 | VK!I6025 |
| VKFTA | 2027 | 2027 | 5 | VK!J6025 |
| VCFTA | 2022 | 2022 | 7 | VC!D6067 |
| VCFTA | 2023 | 2023 | 6 | VC!E6067 |
| VCFTA | 2024 | 2024 | 4 | VC!F6067 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 3 | VC!G6067 |
| VCFTA | 2026 | 2026 | 1 | VC!H6067 |
| VCFTA | 2027 | 2027 | 0 | VC!I6067 |
| VN-EAEU | 2022 | 2022 | 5,5 | EAV!D6052 |
| VN-EAEU | 2023 | 2023 | 3,6 | EAV!E6052 |
| VN-EAEU | 2024 | 2024 | 1,8 | EAV!F6052 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6052 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6052 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6052 |
| AHKFTA | 2022 | 2022 | * | AKH!D6055 |
| AHKFTA | 2023 | 2023 | * | AKH!E6055 |
| AHKFTA | 2024 | 2024 | * | AKH!F6055 |
| AHKFTA | 2025 | 2025 | * | AKH!G6055 |
| AHKFTA | 2026 | 2026 | * | AKH!H6055 |
| AHKFTA | 2027 | 2027 | * | AKH!I6055 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D6040 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E6040 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F6040 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G6040 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H6040 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6040 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D6042 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E6042 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F6042 |
| UKVFTA | 2025 | 2025 | 5 | UKV!G6042 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H6042 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I6042 |
| CPTPP | (I) | 2021 (DERIVED) | | CPTPP!6024 |
| CPTPP | (II) | 2022 (DERIVED) | | CPTPP!6024 |
| CPTPP | (III) | 2023 (DERIVED) | | CPTPP!6024 |
| CPTPP | (IV) | 2024 (DERIVED) | | CPTPP!6024 |
| CPTPP | (V) | 2025 (DERIVED) | | CPTPP!6024 |
| CPTPP | (VI) | 2026 (DERIVED) | | CPTPP!6024 |
| CPTPP | (VII) | 2027 (DERIVED) | | CPTPP!6024 |
| RCEP A | 2022 | 2022 | 18,7 | RCEPT-A!D6045 |
| RCEP A | 2023 | 2023 | 17,3 | RCEPT-A!E6045 |
| RCEP A | 2024 | 2024 | 16 | RCEPT-A!F6045 |
| RCEP A | 2025 | 2025 | 14,7 | RCEPT-A!G6045 |
| RCEP A | 2026 | 2026 | 13,3 | RCEPT-A!H6045 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I6045 |
| RCEP B | 2022 | 2022 | 18,7 | B!D6045 |
| RCEP B | 2023 | 2023 | 17,3 | B!E6045 |
| RCEP B | 2024 | 2024 | 16 | B!F6045 |
| RCEP B | 2025 | 2025 | 14,7 | B!G6045 |
| RCEP B | 2026 | 2026 | 13,3 | B!H6045 |
| RCEP B | 2027 | 2027 | 12 | B!I6045 |
| RCEP C | 2022 | 2022 | 20 | C!D6045 |
| RCEP C | 2023 | 2023 | 20 | C!E6045 |
| RCEP C | 2024 | 2024 | 20 | C!F6045 |
| RCEP C | 2025 | 2025 | 20 | C!G6045 |
| RCEP C | 2026 | 2026 | 20 | C!H6045 |
| RCEP C | 2027 | 2027 | 20 | C!I6045 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 20 | D!D6045 |
| RCEP D | 2023 | 2023 | 20 | D!E6045 |
| RCEP D | 2024 | 2024 | 20 | D!F6045 |
| RCEP D | 2025 | 2025 | 20 | D!G6045 |
| RCEP D | 2026 | 2026 | 20 | D!H6045 |
| RCEP D | 2027 | 2027 | 20 | D!I6045 |
| RCEP E | 2022 | 2022 | 20 | E!D6048 |
| RCEP E | 2023 | 2023 | 20 | E!E6048 |
| RCEP E | 2024 | 2024 | 20 | E!F6048 |
| RCEP E | 2025 | 2025 | 20 | E!G6048 |
| RCEP E | 2026 | 2026 | 20 | E!H6048 |
| RCEP E | 2027 | 2027 | 20 | E!I6048 |
| RCEP F | 2022 | 2022 | 18,7 | F!D6045 |
| RCEP F | 2023 | 2023 | 17,3 | F!E6045 |
| RCEP F | 2024 | 2024 | 16 | F!F6045 |
| RCEP F | 2025 | 2025 | 14,7 | F!G6045 |
| RCEP F | 2026 | 2026 | 13,3 | F!H6045 |
| RCEP F | 2027 | 2027 | 12 | F!I6045 |
| VIFTA | 2024 | 2024 | 0 | VI!F5588 |
| VIFTA | 2025 | 2025 | 0 | VI!G5588 |
| VIFTA | 2026 | 2026 | 0 | VI!H5588 |
| VIFTA | 2027 | 2027 | 0 | VI!I5588 |

## 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 | RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving. | MFN 20% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 | 3926.30.00 corresponds to Chapter 98 code 9849.44.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - Phụ kiện lắp trên thân xe (coachwork) trừ các mặt hàng vít, bu lông, đai ốc, vít đầu vuông, vít treo, đinh tán, chốt hãm, chốt định vị, vòng đệm bằng plastic | 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 3926.30.00. 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 20% for 3926.30.00 was checked against BT2026 (cell BT2026!N6222), 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 |
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| 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.