Vietnam Tariff Intelligence

HS 3923.21.99 detail

HS code	3923.21.99
Description	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics / - Sacks and bags (including cones): / - - Of polymers of ethylene: / - - - Other: / - - - - Other
Unit	kg/chiếc
Generated	11/11/2026 05:11:08
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/39232199/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6184
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N6184
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6184
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	579/2018/UBTVQH14	2018-09-26	BT2026!CV6184
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, PH)	0% (except KH, ID, MM, PH)	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(-KH, ID)	0% (except KH, ID)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5997
ATIGA	2022	2022	0	AT!E5958
ATIGA	2023	2023	0	AT!F5958
ATIGA	2024	2024	0	AT!G5958
ATIGA	2025	2025	0	AT!H5958
ATIGA	2026	2026	0	AT!I5958
ATIGA	2027	2027	0	AT!J5958
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6002
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6002
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6002

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6002
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6002
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6002
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6000
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6000
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6000
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6000
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6000
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6000
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6008
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5964
AIFTA	30/12/2022	2022	0	AI!F5960
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5960
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5960
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5960
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5960
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5960
VKFTA	2022	2022	0	VK!E5984
VKFTA	2023	2023	0	VK!F5984
VKFTA	2024	2024	0	VK!G5984
VKFTA	2025	2025	0	VK!H5984
VKFTA	2026	2026	0	VK!I5984
VKFTA	2027	2027	0	VK!J5984
VCFTA	2022	2022	4	VC!D6026
VCFTA	2023	2023	2	VC!E6026
VCFTA	2024	2024	0	VC!F6026

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6026
VCFTA	2026	2026	0	VC!H6026
VCFTA	2027	2027	0	VC!I6026
VN-EAEU	2022	2022	0	EAV!D6011
VN-EAEU	2023	2023	0	EAV!E6011
VN-EAEU	2024	2024	0	EAV!F6011
VN-EAEU	2025	2025	0	EAV!G6011
VN-EAEU	2026	2026	0	EAV!H6011
VN-EAEU	2027	2027	0	EAV!I6011
AHKFTA	2022	2022	9	AKH!D6014
AHKFTA	2023	2023	6	AKH!E6014
AHKFTA	2024	2024	6	AKH!F6014
AHKFTA	2025	2025	3	AKH!G6014
AHKFTA	2026	2026	3	AKH!H6014
AHKFTA	2027	2027	0	AKH!I6014
EVFTA	2022	2022	7,5	EV-NK!D5999
EVFTA	2023	2023	5	EV-NK!E5999
EVFTA	2024	2024	2,5	EV-NK!F5999
EVFTA	2025	2025	0	EV-NK!G5999
EVFTA	2026	2026	0	EV-NK!H5999
EVFTA	2027	2027	0	EV-NK!I5999
UKVFTA	2022	2022	7,5	UKV!D6001
UKVFTA	2023	2023	5	UKV!E6001
UKVFTA	2024	2024	2,5	UKV!F6001
UKVFTA	2025	2025	0	UKV!G6001
UKVFTA	2026	2026	0	UKV!H6001

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6001
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5983
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5983
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5983
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5983
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5983
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5983
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5983
RCEP A	2022	2022	0	RCEPT-A!D6004
RCEP A	2023	2023	0	RCEPT-A!E6004
RCEP A	2024	2024	0	RCEPT-A!F6004
RCEP A	2025	2025	0	RCEPT-A!G6004
RCEP A	2026	2026	0	RCEPT-A!H6004
RCEP A	2027	2027	0	RCEPT-A!I6004
RCEP B	2022	2022	0	B!D6004
RCEP B	2023	2023	0	B!E6004
RCEP B	2024	2024	0	B!F6004
RCEP B	2025	2025	0	B!G6004
RCEP B	2026	2026	0	B!H6004
RCEP B	2027	2027	0	B!I6004
RCEP C	2022	2022	0	C!D6004
RCEP C	2023	2023	0	C!E6004
RCEP C	2024	2024	0	C!F6004
RCEP C	2025	2025	0	C!G6004
RCEP C	2026	2026	0	C!H6004
RCEP C	2027	2027	0	C!I6004

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6004
RCEP D	2023	2023	0	D!E6004
RCEP D	2024	2024	0	D!F6004
RCEP D	2025	2025	0	D!G6004
RCEP D	2026	2026	0	D!H6004
RCEP D	2027	2027	0	D!I6004
RCEP E	2022	2022	0	E!D6007
RCEP E	2023	2023	0	E!E6007
RCEP E	2024	2024	0	E!F6007
RCEP E	2025	2025	0	E!G6007
RCEP E	2026	2026	0	E!H6007
RCEP E	2027	2027	0	E!I6007
RCEP F	2022	2022	0	F!D6004
RCEP F	2023	2023	0	F!E6004
RCEP F	2024	2024	0	F!F6004
RCEP F	2025	2025	0	F!G6004
RCEP F	2026	2026	0	F!H6004
RCEP F	2027	2027	0	F!I6004
VIFTA	2024	2024	0	VI!F5550
VIFTA	2025	2025	0	VI!G5550
VIFTA	2026	2026	0	VI!H5550
VIFTA	2027	2027	0	VI!I5550

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3923.21 has 4 lines; 3923.21.99 is distinguished from its siblings by: Other.	3923.21.11 Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland; 3923.21.19 Other; 3923.21.91 Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	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
TAX-003	YELLOW	Subject to environmental protection tax	The environmental tax column shows "MT" – a specific tax per unit.		109/2025/UBTVQH15	Look up the 2026 environmental tax schedule and enter quantity to compute.	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3923.21.99. 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 15% for 3923.21.99 was checked against BT2026 (cell BT2026!N6184), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.