Vietnam Tariff Intelligence

HS 3926.10.00 detail

HS code	3926.10.00
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Office or school supplies
Unit	kg/chiếc
Generated	20/11/2026 06:45:39
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/39261000/

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!K6215
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6215
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6215
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, ID, MY, MM)	0% (except KH, ID, MY, MM)	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
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(-ID, LA, MM, PH)	0% (except ID, LA, MM, 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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	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!E6031
ATIGA	2022	2022	0	AT!E5992
ATIGA	2023	2023	0	AT!F5992
ATIGA	2024	2024	0	AT!G5992
ATIGA	2025	2025	0	AT!H5992
ATIGA	2026	2026	0	AT!I5992
ATIGA	2027	2027	0	AT!J5992
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6036
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6036
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6036
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6036
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6036

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6036
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6034
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6034
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6034
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6034
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6034
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6034
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6042
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5998
AIFTA	30/12/2022	2022	0	AI!F5994
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5994
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5994
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5994
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5994
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5994
VKFTA	2022	2022	0	VK!E6018
VKFTA	2023	2023	0	VK!F6018
VKFTA	2024	2024	0	VK!G6018
VKFTA	2025	2025	0	VK!H6018
VKFTA	2026	2026	0	VK!I6018
VKFTA	2027	2027	0	VK!J6018
VCFTA	2022	2022	11	VC!D6060
VCFTA	2023	2023	9	VC!E6060
VCFTA	2024	2024	7	VC!F6060
VCFTA	2025	2025	5	VC!G6060
VCFTA	2026	2026	2	VC!H6060

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I6060
VN-EAEU	2022	2022	5,5	EAV!D6045
VN-EAEU	2023	2023	3,6	EAV!E6045
VN-EAEU	2024	2024	1,8	EAV!F6045
VN-EAEU	2025	2025	0	EAV!G6045
VN-EAEU	2026	2026	0	EAV!H6045
VN-EAEU	2027	2027	0	EAV!I6045
AHKFTA	2022	2022	12	AKH!D6048
AHKFTA	2023	2023	8	AKH!E6048
AHKFTA	2024	2024	8	AKH!F6048
AHKFTA	2025	2025	4	AKH!G6048
AHKFTA	2026	2026	4	AKH!H6048
AHKFTA	2027	2027	0	AKH!I6048
EVFTA	2022	2022	10	EV-NK!D6033
EVFTA	2023	2023	6,6	EV-NK!E6033
EVFTA	2024	2024	3,3	EV-NK!F6033
EVFTA	2025	2025	0	EV-NK!G6033
EVFTA	2026	2026	0	EV-NK!H6033
EVFTA	2027	2027	0	EV-NK!I6033
UKVFTA	2022	2022	10	UKV!D6035
UKVFTA	2023	2023	6,6	UKV!E6035
UKVFTA	2024	2024	3,3	UKV!F6035
UKVFTA	2025	2025	0	UKV!G6035
UKVFTA	2026	2026	0	UKV!H6035
UKVFTA	2027	2027	0	UKV!I6035
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6017

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6017
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6017
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6017
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6017
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6017
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6017
RCEP A	2022	2022	0	RCEPT-A!D6038
RCEP A	2023	2023	0	RCEPT-A!E6038
RCEP A	2024	2024	0	RCEPT-A!F6038
RCEP A	2025	2025	0	RCEPT-A!G6038
RCEP A	2026	2026	0	RCEPT-A!H6038
RCEP A	2027	2027	0	RCEPT-A!I6038
RCEP B	2022	2022	0	B!D6038
RCEP B	2023	2023	0	B!E6038
RCEP B	2024	2024	0	B!F6038
RCEP B	2025	2025	0	B!G6038
RCEP B	2026	2026	0	B!H6038
RCEP B	2027	2027	0	B!I6038
RCEP C	2022	2022	0	C!D6038
RCEP C	2023	2023	0	C!E6038
RCEP C	2024	2024	0	C!F6038
RCEP C	2025	2025	0	C!G6038
RCEP C	2026	2026	0	C!H6038
RCEP C	2027	2027	0	C!I6038
RCEP D	2022	2022	0	D!D6038
RCEP D	2023	2023	0	D!E6038

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	0	D!F6038
RCEP D	2025	2025	0	D!G6038
RCEP D	2026	2026	0	D!H6038
RCEP D	2027	2027	0	D!I6038
RCEP E	2022	2022	0	E!D6041
RCEP E	2023	2023	0	E!E6041
RCEP E	2024	2024	0	E!F6041
RCEP E	2025	2025	0	E!G6041
RCEP E	2026	2026	0	E!H6041
RCEP E	2027	2027	0	E!I6041
RCEP F	2022	2022	0	F!D6038
RCEP F	2023	2023	0	F!E6038
RCEP F	2024	2024	0	F!F6038
RCEP F	2025	2025	0	F!G6038
RCEP F	2026	2026	0	F!H6038
RCEP F	2027	2027	0	F!I6038
VIFTA	2024	2024	0	VI!F5581
VIFTA	2025	2025	0	VI!G5581
VIFTA	2026	2026	0	VI!H5581
VIFTA	2027	2027	0	VI!I5581

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

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): 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
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 3926.10.00. 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 3926.10.00 was checked against BT2026 (cell BT2026!N6215), 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.