Vietnam Tariff Intelligence

Detalle del SA 3918.90.91

Código SA	3918.90.91
Descripción	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter / - Of other plastics: / - - Other: / - - - Of polyethylene
Unidad	kg/m2/chiếc
Generado	03/11/2026 10:32:32
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/39189091/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	40.5	40,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5992
Preferencial (NMF)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N5992
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5992
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0 (-ID, MM, PH)	0% (excepto ID, MM, PH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	18	18%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	18	18%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	18	18%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	20,3	20,3%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

VIFTA	18.9	18,9%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	26	26%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	27	27%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	27	27%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	27	27%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5800
ATIGA	2022	2022	0	AT!E5761
ATIGA	2023	2023	0	AT!F5761
ATIGA	2024	2024	0	AT!G5761
ATIGA	2025	2025	0	AT!H5761
ATIGA	2026	2026	0	AT!I5761
ATIGA	2027	2027	0	AT!J5761
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E5805
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5805
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5805
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5805

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5805
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5805
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E5803
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F5803
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5803
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5803
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5803
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5803
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5805
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5767
AIFTA	30/12/2022	2022	*	AI!F5763
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5763
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5763
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5763
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5763
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5763
VKFTA	2022	2022	5	VK!E5774
VKFTA	2023	2023	5	VK!F5774
VKFTA	2024	2024	5	VK!G5774
VKFTA	2025	2025	5	VK!H5774
VKFTA	2026	2026	5	VK!I5774
VKFTA	2027	2027	5	VK!J5774
VCFTA	2022	2022	33	VC!D5829
VCFTA	2023	2023	33	VC!E5829
VCFTA	2024	2024	26	VC!F5829
VCFTA	2025	2025	26	VC!G5829

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	26	VC!H5829
VCFTA	2027	2027	26	VC!I5829
VN-EAEU	2022	2022	7,4	EAV!D5814
VN-EAEU	2023	2023	4,9	EAV!E5814
VN-EAEU	2024	2024	2,5	EAV!F5814
VN-EAEU	2025	2025	0	EAV!G5814
VN-EAEU	2026	2026	0	EAV!H5814
VN-EAEU	2027	2027	0	EAV!I5814
AHKFTA	2022	2022	27	AKH!D5817
AHKFTA	2023	2023	27	AKH!E5817
AHKFTA	2024	2024	27	AKH!F5817
AHKFTA	2025	2025	27	AKH!G5817
AHKFTA	2026	2026	27	AKH!H5817
AHKFTA	2027	2027	27	AKH!I5817
EVFTA	2022	2022	13,5	EV-NK!D5802
EVFTA	2023	2023	9	EV-NK!E5802
EVFTA	2024	2024	4,5	EV-NK!F5802
EVFTA	2025	2025	0	EV-NK!G5802
EVFTA	2026	2026	0	EV-NK!H5802
EVFTA	2027	2027	0	EV-NK!I5802
UKVFTA	2022	2022	13,5	UKV!D5804
UKVFTA	2023	2023	9	UKV!E5804
UKVFTA	2024	2024	4,5	UKV!F5804
UKVFTA	2025	2025	0	UKV!G5804
UKVFTA	2026	2026	0	UKV!H5804
UKVFTA	2027	2027	0	UKV!I5804

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5786
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5786
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5786
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5786
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5786
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5786
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5786
RCEP A	2022	2022	25,2	RCEPT-A!D5807
RCEP A	2023	2023	23,4	RCEPT-A!E5807
RCEP A	2024	2024	21,6	RCEPT-A!F5807
RCEP A	2025	2025	19,8	RCEPT-A!G5807
RCEP A	2026	2026	18	RCEPT-A!H5807
RCEP A	2027	2027	16,2	RCEPT-A!I5807
RCEP B	2022	2022	25,2	B!D5807
RCEP B	2023	2023	23,4	B!E5807
RCEP B	2024	2024	21,6	B!F5807
RCEP B	2025	2025	19,8	B!G5807
RCEP B	2026	2026	18	B!H5807
RCEP B	2027	2027	16,2	B!I5807
RCEP C	2022	2022	25,7	C!D5807
RCEP C	2023	2023	24,3	C!E5807
RCEP C	2024	2024	23	C!F5807
RCEP C	2025	2025	21,6	C!G5807
RCEP C	2026	2026	20,3	C!H5807
RCEP C	2027	2027	18,9	C!I5807
RCEP D	2022	2022	27	D!D5807

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	27	D!E5807
RCEP D	2024	2024	27	D!F5807
RCEP D	2025	2025	27	D!G5807
RCEP D	2026	2026	27	D!H5807
RCEP D	2027	2027	27	D!I5807
RCEP E	2022	2022	27	E!D5810
RCEP E	2023	2023	27	E!E5810
RCEP E	2024	2024	27	E!F5810
RCEP E	2025	2025	27	E!G5810
RCEP E	2026	2026	27	E!H5810
RCEP E	2027	2027	27	E!I5810
RCEP F	2022	2022	25,2	F!D5807
RCEP F	2023	2023	23,4	F!E5807
RCEP F	2024	2024	21,6	F!F5807
RCEP F	2025	2025	19,8	F!G5807
RCEP F	2026	2026	18	F!H5807
RCEP F	2027	2027	16,2	F!I5807
VIFTA	2024	2024	24.3	VI!F5358
VIFTA	2025	2025	21.6	VI!G5358
VIFTA	2026	2026	18.9	VI!H5358
VIFTA	2027	2027	16.2	VI!I5358

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 27%, RCEP (Anexo D) 27%, RCEP (Anexo E) 27%: the preferential rate is equal to or higher than the MFN rate (27%) in the source tariff – claiming the FTA brings no saving.	MFN 27%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3918.90 has 11 lines; 3918.90.91 is distinguished from its siblings by: Of polyethylene.	3918.90.11 Tiles, of polyethylene; 3918.90.13 Other, of polyethylene; 3918.90.14 Of chemical derivatives of natural rubber; 3918.90.15 Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised; 3918.90.16 Of vulcanised fibre; 3918.90.19 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación

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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3918.90.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 27% for 3918.90.91 was checked against BT2026 (cell BT2026!N5992), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.