

Détail du SH 3920.71.91

|                        |                                                                                                                                                                                                                                                                                 |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 3920.71.91                                                                                                                                                                                                                                                                      |
| Description            | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of cellulose or its chemical derivatives: / - - Of regenerated cellulose: / - - - Other: / - - - - Printed sheets |
| Unité                  | kg/m2/chiếc                                                                                                                                                                                                                                                                     |
| Généré le              | 01/11/2026 12:54:40                                                                                                                                                                                                                                                             |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                      |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/39207191/">https://vietnamtariff.com/hs-code/39207191/</a>                                                                                                                                                                           |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 9             | 9%                      | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6064 |
| Préférentiel (NPF)            | 6             | 6%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6064 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6064 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |              |
| Taxe environnementale         |               | Aucune donnée           |                |            |              |
| Droit d'exportation           |               | Aucune donnée           |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (môt mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux             | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------|------------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0 (-ID, MM)   | 0% (sauf ID, MM) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA          | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA           | 0             | 0%               | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0             | 0%               | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA           | 0             | 0%               | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0             | 0%               | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0             | 0%               | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

| FTA     | Valeur source | Taux          | Base des données       | Période               | Preuve de l'origine   | Base juridique | Statut        |
|---------|---------------|---------------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0             | 0%            | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0             | 0%            | Tarif consolidé BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0             | 0%            | Tarif consolidé BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 4.2           | 4,2%          | Tarif consolidé BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |               | Aucune donnée | Aucune donnée          |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |               | Aucune donnée | Aucune donnée          |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E5874 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E5835 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F5835 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G5835 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H5835 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I5835 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J5835 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E5879 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F5879 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G5879   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H5879   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I5879   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J5879   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E5877   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F5877   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G5877   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H5877   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I5877   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J5877   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F5885   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H5841 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F5837   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G5837   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H5837   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I5837   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J5837   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K5837   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E5860   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F5860   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G5860   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H5860   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I5860   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J5860   |
| VCFTA   | 2022                                   | 2022  | 2             | VC!D5903   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E5903   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F5903    |
| VCFTA   | 2025    | 2025  | 0             | VC!G5903    |
| VCFTA   | 2026    | 2026  | 0             | VC!H5903    |
| VCFTA   | 2027    | 2027  | 0             | VC!I5903    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D5888   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E5888   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F5888   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G5888   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H5888   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I5888   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D5891   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E5891   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F5891   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G5891   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H5891   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I5891   |
| EVFTA   | 2022    | 2022  | 2             | EV-NK!D5876 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E5876 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F5876 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G5876 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H5876 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I5876 |
| UKVFTA  | 2022    | 2022  | 2             | UKV!D5878   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E5878   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F5878   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G5878   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H5878     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I5878     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D5860   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E5860   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F5860   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G5860   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H5860   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I5860   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J5860   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D5881 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E5881 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F5881 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G5881 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H5881 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I5881 |
| RCEP B | 2022    | 2022           | 0             | B!D5881       |
| RCEP B | 2023    | 2023           | 0             | B!E5881       |
| RCEP B | 2024    | 2024           | 0             | B!F5881       |
| RCEP B | 2025    | 2025           | 0             | B!G5881       |
| RCEP B | 2026    | 2026           | 0             | B!H5881       |
| RCEP B | 2027    | 2027           | 0             | B!I5881       |
| RCEP C | 2022    | 2022           | 0             | C!D5881       |
| RCEP C | 2023    | 2023           | 0             | C!E5881       |
| RCEP C | 2024    | 2024           | 0             | C!F5881       |
| RCEP C | 2025    | 2025           | 0             | C!G5881       |
| RCEP C | 2026    | 2026           | 0             | C!H5881       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 0             | C!I5881  |
| RCEP D | 2022    | 2022  | 0             | D!D5881  |
| RCEP D | 2023    | 2023  | 0             | D!E5881  |
| RCEP D | 2024    | 2024  | 0             | D!F5881  |
| RCEP D | 2025    | 2025  | 0             | D!G5881  |
| RCEP D | 2026    | 2026  | 0             | D!H5881  |
| RCEP D | 2027    | 2027  | 0             | D!I5881  |
| RCEP E | 2022    | 2022  | 0             | E!D5884  |
| RCEP E | 2023    | 2023  | 0             | E!E5884  |
| RCEP E | 2024    | 2024  | 0             | E!F5884  |
| RCEP E | 2025    | 2025  | 0             | E!G5884  |
| RCEP E | 2026    | 2026  | 0             | E!H5884  |
| RCEP E | 2027    | 2027  | 0             | E!I5884  |
| RCEP F | 2022    | 2022  | 0             | F!D5881  |
| RCEP F | 2023    | 2023  | 0             | F!E5881  |
| RCEP F | 2024    | 2024  | 0             | F!F5881  |
| RCEP F | 2025    | 2025  | 0             | F!G5881  |
| RCEP F | 2026    | 2026  | 0             | F!H5881  |
| RCEP F | 2027    | 2027  | 0             | F!I5881  |
| VIFTA  | 2024    | 2024  | 5,4           | VI!F5430 |
| VIFTA  | 2025    | 2025  | 4.8           | VI!G5430 |
| VIFTA  | 2026    | 2026  | 4.2           | VI!H5430 |
| VIFTA  | 2027    | 2027  | 3.6           | VI!I5430 |

Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                     |                                              |                |                                                                                                          |                                                 |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3920.71 has 3 lines; 3920.71.91 is distinguished from its siblings by: Printed sheets.   | 3920.71.10 Cellophane film; 3920.71.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire               |
| 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.                                           | Non vérifié – contrôle nécessaire               |
| 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).          | Non vérifié – contrôle nécessaire               |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3920.71.91. This does NOT mean there is no risk.        |                                              |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 6% for 3920.71.91 was checked against BT2026 (cell BT2026!N6064), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.