Vietnam Tariff Intelligence

HS 3916.90.21 detail

HS code	3916.90.21
Description	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics / - Of other plastics: / - - Of condensation or rearrangement polymerisation products: / - - - Of phenolic resins; of amino-resins
Unit	kg/m
Generated	11/11/2026 22:51:09
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://vietnamtariff.com/hs-code/39169021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5909
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N5909
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5909
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, MY, PH)	0% (except KH, MY, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-PH)	0% (except 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
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
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
EVFTA	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
UKVFTA	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
VCFTA	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	VC	112/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5715
ATIGA	2022	2022	0	AT!E5676
ATIGA	2023	2023	0	AT!F5676
ATIGA	2024	2024	0	AT!G5676
ATIGA	2025	2025	0	AT!H5676
ATIGA	2026	2026	0	AT!I5676
ATIGA	2027	2027	0	AT!J5676
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5720
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5720
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5720
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5720

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5720
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5720
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5718
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5718
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5718
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5718
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5718
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5718
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5720
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5682
AIFTA	30/12/2022	2022	0	AI!F5678
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5678
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5678
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5678
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5678
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5678
VKFTA	2022	2022	0	VK!E5689
VKFTA	2023	2023	0	VK!F5689
VKFTA	2024	2024	0	VK!G5689
VKFTA	2025	2025	0	VK!H5689
VKFTA	2026	2026	0	VK!I5689
VKFTA	2027	2027	0	VK!J5689
VCFTA	2022	2022		VC!5734
VCFTA	2023	2023		VC!5734
VCFTA	2024	2024		VC!5734
VCFTA	2025	2025		VC!5734

FTA	Period	Year	Source value	Source
VCFTA	2026	2026		VC!5734
VCFTA	2027	2027		VC!5734
VN-EAEU	2022	2022	0	EAV!D5729
VN-EAEU	2023	2023	0	EAV!E5729
VN-EAEU	2024	2024	0	EAV!F5729
VN-EAEU	2025	2025	0	EAV!G5729
VN-EAEU	2026	2026	0	EAV!H5729
VN-EAEU	2027	2027	0	EAV!I5729
AHKFTA	2022	2022	0	AKH!D5732
AHKFTA	2023	2023	0	AKH!E5732
AHKFTA	2024	2024	0	AKH!F5732
AHKFTA	2025	2025	0	AKH!G5732
AHKFTA	2026	2026	0	AKH!H5732
AHKFTA	2027	2027	0	AKH!I5732
EVFTA	2022	2022		EV-NK!5707
EVFTA	2023	2023		EV-NK!5707
EVFTA	2024	2024		EV-NK!5707
EVFTA	2025	2025		EV-NK!5707
EVFTA	2026	2026		EV-NK!5707
EVFTA	2027	2027		EV-NK!5707
UKVFTA	2022	2022		UKV!5709
UKVFTA	2023	2023		UKV!5709
UKVFTA	2024	2024		UKV!5709
UKVFTA	2025	2025		UKV!5709
UKVFTA	2026	2026		UKV!5709
UKVFTA	2027	2027		UKV!5709

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5701
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5701
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5701
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5701
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5701
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5701
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5701
RCEP A	2022	2022	0	RCEPT-A!D5722
RCEP A	2023	2023	0	RCEPT-A!E5722
RCEP A	2024	2024	0	RCEPT-A!F5722
RCEP A	2025	2025	0	RCEPT-A!G5722
RCEP A	2026	2026	0	RCEPT-A!H5722
RCEP A	2027	2027	0	RCEPT-A!I5722
RCEP B	2022	2022	0	B!D5722
RCEP B	2023	2023	0	B!E5722
RCEP B	2024	2024	0	B!F5722
RCEP B	2025	2025	0	B!G5722
RCEP B	2026	2026	0	B!H5722
RCEP B	2027	2027	0	B!I5722
RCEP C	2022	2022	0	C!D5722
RCEP C	2023	2023	0	C!E5722
RCEP C	2024	2024	0	C!F5722
RCEP C	2025	2025	0	C!G5722
RCEP C	2026	2026	0	C!H5722
RCEP C	2027	2027	0	C!I5722
RCEP D	2022	2022	0	D!D5722

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5722
RCEP D	2024	2024	0	D!F5722
RCEP D	2025	2025	0	D!G5722
RCEP D	2026	2026	0	D!H5722
RCEP D	2027	2027	0	D!I5722
RCEP E	2022	2022	0	E!D5725
RCEP E	2023	2023	0	E!E5725
RCEP E	2024	2024	0	E!F5725
RCEP E	2025	2025	0	E!G5725
RCEP E	2026	2026	0	E!H5725
RCEP E	2027	2027	0	E!I5725
RCEP F	2022	2022	0	F!D5722
RCEP F	2023	2023	0	F!E5722
RCEP F	2024	2024	0	F!F5722
RCEP F	2025	2025	0	F!G5722
RCEP F	2026	2026	0	F!H5722
RCEP F	2027	2027	0	F!I5722
VIFTA	2024	2024	0	VI!F5273
VIFTA	2025	2025	0	VI!G5273
VIFTA	2026	2026	0	VI!H5273
VIFTA	2027	2027	0	VI!I5273

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3916.90 has 12 lines; 3916.90.21 is distinguished from its siblings by: Of phenolic resins; of amino-resins.	3916.90.11 Of polypropylene; 3916.90.12 Of polystyrene; 3916.90.19 Other; 3916.90.22 Of polyamides; 3916.90.29 Other; 3916.90.30 Of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3916.90.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3916.90.21	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3916.90.21. 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 6% for 3916.90.21 was checked against BT2026 (cell BT2026!N5909), 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

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.