Vietnam Tariff Intelligence

HS 3917.10.10 detail

HS code	3917.10.10
Description	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics / - Artificial guts (sausage casings) of hardened protein or of cellulosic materials: / - - Of hardened protein
Unit	kg/m/ chiếc
Generated	04/11/2026 18:33:04
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/39171010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5921
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5921
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5921
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MM, PH)	0% (except MM, 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	0%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
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!E5728
ATIGA	2022	2022	0	AT!E5689
ATIGA	2023	2023	0	AT!F5689
ATIGA	2024	2024	0	AT!G5689
ATIGA	2025	2025	0	AT!H5689
ATIGA	2026	2026	0	AT!I5689
ATIGA	2027	2027	0	AT!J5689
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5733
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5733
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5733

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5733
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5733
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5733
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5731
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5731
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5731
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5731
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5731
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5731
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5733
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5695
AIFTA	30/12/2022	2022	0	AI!F5691
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5691
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5691
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5691
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5691
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5691
VKFTA	2022	2022	0	VK!E5702
VKFTA	2023	2023	0	VK!F5702
VKFTA	2024	2024	0	VK!G5702
VKFTA	2025	2025	0	VK!H5702
VKFTA	2026	2026	0	VK!I5702
VKFTA	2027	2027	0	VK!J5702
VCFTA	2022	2022	2	VC!D5757
VCFTA	2023	2023	1	VC!E5757
VCFTA	2024	2024	0	VC!F5757

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5757
VCFTA	2026	2026	0	VC!H5757
VCFTA	2027	2027	0	VC!I5757
VN-EAEU	2022	2022	0	EAV!D5742
VN-EAEU	2023	2023	0	EAV!E5742
VN-EAEU	2024	2024	0	EAV!F5742
VN-EAEU	2025	2025	0	EAV!G5742
VN-EAEU	2026	2026	0	EAV!H5742
VN-EAEU	2027	2027	0	EAV!I5742
AHKFTA	2022	2022	0	AKH!D5745
AHKFTA	2023	2023	0	AKH!E5745
AHKFTA	2024	2024	0	AKH!F5745
AHKFTA	2025	2025	0	AKH!G5745
AHKFTA	2026	2026	0	AKH!H5745
AHKFTA	2027	2027	0	AKH!I5745
EVFTA	2022	2022	2,5	EV-NK!D5730
EVFTA	2023	2023	0	EV-NK!E5730
EVFTA	2024	2024	0	EV-NK!F5730
EVFTA	2025	2025	0	EV-NK!G5730
EVFTA	2026	2026	0	EV-NK!H5730
EVFTA	2027	2027	0	EV-NK!I5730
UKVFTA	2022	2022	2,5	UKV!D5732
UKVFTA	2023	2023	0	UKV!E5732
UKVFTA	2024	2024	0	UKV!F5732
UKVFTA	2025	2025	0	UKV!G5732
UKVFTA	2026	2026	0	UKV!H5732

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5732
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5714
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5714
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5714
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5714
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5714
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5714
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5714
RCEP A	2022	2022	0	RCEPT-A!D5735
RCEP A	2023	2023	0	RCEPT-A!E5735
RCEP A	2024	2024	0	RCEPT-A!F5735
RCEP A	2025	2025	0	RCEPT-A!G5735
RCEP A	2026	2026	0	RCEPT-A!H5735
RCEP A	2027	2027	0	RCEPT-A!I5735
RCEP B	2022	2022	0	B!D5735
RCEP B	2023	2023	0	B!E5735
RCEP B	2024	2024	0	B!F5735
RCEP B	2025	2025	0	B!G5735
RCEP B	2026	2026	0	B!H5735
RCEP B	2027	2027	0	B!I5735
RCEP C	2022	2022	0	C!D5735
RCEP C	2023	2023	0	C!E5735
RCEP C	2024	2024	0	C!F5735
RCEP C	2025	2025	0	C!G5735
RCEP C	2026	2026	0	C!H5735
RCEP C	2027	2027	0	C!I5735

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5735
RCEP D	2023	2023	0	D!E5735
RCEP D	2024	2024	0	D!F5735
RCEP D	2025	2025	0	D!G5735
RCEP D	2026	2026	0	D!H5735
RCEP D	2027	2027	0	D!I5735
RCEP E	2022	2022	0	E!D5738
RCEP E	2023	2023	0	E!E5738
RCEP E	2024	2024	0	E!F5738
RCEP E	2025	2025	0	E!G5738
RCEP E	2026	2026	0	E!H5738
RCEP E	2027	2027	0	E!I5738
RCEP F	2022	2022	0	F!D5735
RCEP F	2023	2023	0	F!E5735
RCEP F	2024	2024	0	F!F5735
RCEP F	2025	2025	0	F!G5735
RCEP F	2026	2026	0	F!H5735
RCEP F	2027	2027	0	F!I5735
VIFTA	2024	2024	6.7	VI!F5287
VIFTA	2025	2025	3.3	VI!G5287
VIFTA	2026	2026	0	VI!H5287
VIFTA	2027	2027	0	VI!I5287

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 3917.10 has 2 lines; 3917.10.10 is distinguished from its siblings by: Of hardened protein.	3917.10.90 Other	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3917.10.10. 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 10% for 3917.10.10 was checked against BT2026 (cell BT2026!N5921), 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.