Vietnam Tariff Intelligence

HS 3917.10.90 detail

HS code	3917.10.90
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: / - - Other
Unit	kg/m/ chiếc
Generated	05/11/2026 00:36:36
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/39171090/

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!K5922
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5922
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5922
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!E5729
ATIGA	2022	2022	0	AT!E5690
ATIGA	2023	2023	0	AT!F5690
ATIGA	2024	2024	0	AT!G5690
ATIGA	2025	2025	0	AT!H5690
ATIGA	2026	2026	0	AT!I5690
ATIGA	2027	2027	0	AT!J5690
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5734
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5734
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5734

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5734
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5734
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5734
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5732
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5732
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5732
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5732
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5732
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5732
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5734
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5696
AIFTA	30/12/2022	2022	0	AI!F5692
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5692
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5692
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5692
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5692
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5692
VKFTA	2022	2022	0	VK!E5703
VKFTA	2023	2023	0	VK!F5703
VKFTA	2024	2024	0	VK!G5703
VKFTA	2025	2025	0	VK!H5703
VKFTA	2026	2026	0	VK!I5703
VKFTA	2027	2027	0	VK!J5703
VCFTA	2022	2022	2	VC!D5758
VCFTA	2023	2023	1	VC!E5758
VCFTA	2024	2024	0	VC!F5758

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5758
VCFTA	2026	2026	0	VC!H5758
VCFTA	2027	2027	0	VC!I5758
VN-EAEU	2022	2022	0	EAV!D5743
VN-EAEU	2023	2023	0	EAV!E5743
VN-EAEU	2024	2024	0	EAV!F5743
VN-EAEU	2025	2025	0	EAV!G5743
VN-EAEU	2026	2026	0	EAV!H5743
VN-EAEU	2027	2027	0	EAV!I5743
AHKFTA	2022	2022	0	AKH!D5746
AHKFTA	2023	2023	0	AKH!E5746
AHKFTA	2024	2024	0	AKH!F5746
AHKFTA	2025	2025	0	AKH!G5746
AHKFTA	2026	2026	0	AKH!H5746
AHKFTA	2027	2027	0	AKH!I5746
EVFTA	2022	2022	2,5	EV-NK!D5731
EVFTA	2023	2023	0	EV-NK!E5731
EVFTA	2024	2024	0	EV-NK!F5731
EVFTA	2025	2025	0	EV-NK!G5731
EVFTA	2026	2026	0	EV-NK!H5731
EVFTA	2027	2027	0	EV-NK!I5731
UKVFTA	2022	2022	2,5	UKV!D5733
UKVFTA	2023	2023	0	UKV!E5733
UKVFTA	2024	2024	0	UKV!F5733
UKVFTA	2025	2025	0	UKV!G5733
UKVFTA	2026	2026	0	UKV!H5733

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5733
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5715
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5715
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5715
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5715
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5715
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5715
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5715
RCEP A	2022	2022	0	RCEPT-A!D5736
RCEP A	2023	2023	0	RCEPT-A!E5736
RCEP A	2024	2024	0	RCEPT-A!F5736
RCEP A	2025	2025	0	RCEPT-A!G5736
RCEP A	2026	2026	0	RCEPT-A!H5736
RCEP A	2027	2027	0	RCEPT-A!I5736
RCEP B	2022	2022	0	B!D5736
RCEP B	2023	2023	0	B!E5736
RCEP B	2024	2024	0	B!F5736
RCEP B	2025	2025	0	B!G5736
RCEP B	2026	2026	0	B!H5736
RCEP B	2027	2027	0	B!I5736
RCEP C	2022	2022	0	C!D5736
RCEP C	2023	2023	0	C!E5736
RCEP C	2024	2024	0	C!F5736
RCEP C	2025	2025	0	C!G5736
RCEP C	2026	2026	0	C!H5736
RCEP C	2027	2027	0	C!I5736

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5736
RCEP D	2023	2023	0	D!E5736
RCEP D	2024	2024	0	D!F5736
RCEP D	2025	2025	0	D!G5736
RCEP D	2026	2026	0	D!H5736
RCEP D	2027	2027	0	D!I5736
RCEP E	2022	2022	0	E!D5739
RCEP E	2023	2023	0	E!E5739
RCEP E	2024	2024	0	E!F5739
RCEP E	2025	2025	0	E!G5739
RCEP E	2026	2026	0	E!H5739
RCEP E	2027	2027	0	E!I5739
RCEP F	2022	2022	0	F!D5736
RCEP F	2023	2023	0	F!E5736
RCEP F	2024	2024	0	F!F5736
RCEP F	2025	2025	0	F!G5736
RCEP F	2026	2026	0	F!H5736
RCEP F	2027	2027	0	F!I5736
VIFTA	2024	2024	6.7	VI!F5288
VIFTA	2025	2025	3.3	VI!G5288
VIFTA	2026	2026	0	VI!H5288
VIFTA	2027	2027	0	VI!I5288

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; 3917.10.90 is distinguished from its siblings by: Other.	3917.10.10 Of hardened protein	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 3917.10.90. 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 3917.10.90 was checked against BT2026 (cell BT2026!N5922), 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.