Vietnam Tariff Intelligence

HS 3917.40.00 detail

HS code	3917.40.00
Description	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics / - Fittings
Unit	kg/ chiếc
Generated	04/11/2026 15:00:36
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/39174000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5976
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N5976
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5976
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, MM, PH)	0% (except KH, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11,3	11.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E5783
ATIGA	2022	2022	0	AT!E5744
ATIGA	2023	2023	0	AT!F5744
ATIGA	2024	2024	0	AT!G5744
ATIGA	2025	2025	0	AT!H5744
ATIGA	2026	2026	0	AT!I5744
ATIGA	2027	2027	0	AT!J5744
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5788
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5788
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5788
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5788
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5788

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5788
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5786
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5786
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5786
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5786
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5786
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5786
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5788
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5750
AIFTA	30/12/2022	2022	5	AI!F5746
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G5746
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H5746
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I5746
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J5746
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K5746
VKFTA	2022	2022	5	VK!E5757
VKFTA	2023	2023	5	VK!F5757
VKFTA	2024	2024	5	VK!G5757
VKFTA	2025	2025	5	VK!H5757
VKFTA	2026	2026	5	VK!I5757
VKFTA	2027	2027	5	VK!J5757
VCFTA	2022	2022	3	VC!D5812
VCFTA	2023	2023	1	VC!E5812
VCFTA	2024	2024	0	VC!F5812
VCFTA	2025	2025	0	VC!G5812
VCFTA	2026	2026	0	VC!H5812

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I5812
VN-EAEU	2022	2022	0	EAV!D5797
VN-EAEU	2023	2023	0	EAV!E5797
VN-EAEU	2024	2024	0	EAV!F5797
VN-EAEU	2025	2025	0	EAV!G5797
VN-EAEU	2026	2026	0	EAV!H5797
VN-EAEU	2027	2027	0	EAV!I5797
AHKFTA	2022	2022	15	AKH!D5800
AHKFTA	2023	2023	15	AKH!E5800
AHKFTA	2024	2024	15	AKH!F5800
AHKFTA	2025	2025	15	AKH!G5800
AHKFTA	2026	2026	15	AKH!H5800
AHKFTA	2027	2027	15	AKH!I5800
EVFTA	2022	2022	7,5	EV-NK!D5785
EVFTA	2023	2023	5	EV-NK!E5785
EVFTA	2024	2024	2,5	EV-NK!F5785
EVFTA	2025	2025	0	EV-NK!G5785
EVFTA	2026	2026	0	EV-NK!H5785
EVFTA	2027	2027	0	EV-NK!I5785
UKVFTA	2022	2022	7,5	UKV!D5787
UKVFTA	2023	2023	5	UKV!E5787
UKVFTA	2024	2024	2,5	UKV!F5787
UKVFTA	2025	2025	0	UKV!G5787
UKVFTA	2026	2026	0	UKV!H5787
UKVFTA	2027	2027	0	UKV!I5787
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5769

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5769
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5769
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5769
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5769
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5769
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5769
RCEP A	2022	2022	14	RCEPT-A!D5790
RCEP A	2023	2023	13	RCEPT-A!E5790
RCEP A	2024	2024	12	RCEPT-A!F5790
RCEP A	2025	2025	11	RCEPT-A!G5790
RCEP A	2026	2026	10	RCEPT-A!H5790
RCEP A	2027	2027	9	RCEPT-A!I5790
RCEP B	2022	2022	14	B!D5790
RCEP B	2023	2023	13	B!E5790
RCEP B	2024	2024	12	B!F5790
RCEP B	2025	2025	11	B!G5790
RCEP B	2026	2026	10	B!H5790
RCEP B	2027	2027	9	B!I5790
RCEP C	2022	2022	14,3	C!D5790
RCEP C	2023	2023	13,5	C!E5790
RCEP C	2024	2024	12,8	C!F5790
RCEP C	2025	2025	12	C!G5790
RCEP C	2026	2026	11,3	C!H5790
RCEP C	2027	2027	10,5	C!I5790
RCEP D	2022	2022	15	D!D5790
RCEP D	2023	2023	15	D!E5790

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	15	D!F5790
RCEP D	2025	2025	15	D!G5790
RCEP D	2026	2026	15	D!H5790
RCEP D	2027	2027	15	D!I5790
RCEP E	2022	2022	15	E!D5793
RCEP E	2023	2023	15	E!E5793
RCEP E	2024	2024	15	E!F5793
RCEP E	2025	2025	15	E!G5793
RCEP E	2026	2026	15	E!H5793
RCEP E	2027	2027	15	E!I5793
RCEP F	2022	2022	14	F!D5790
RCEP F	2023	2023	13	F!E5790
RCEP F	2024	2024	12	F!F5790
RCEP F	2025	2025	11	F!G5790
RCEP F	2026	2026	10	F!H5790
RCEP F	2027	2027	9	F!I5790
VIFTA	2024	2024	0	VI!F5342
VIFTA	2025	2025	0	VI!G5342
VIFTA	2026	2026	0	VI!H5342
VIFTA	2027	2027	0	VI!I5342

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 3917.40.00. 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 15% for 3917.40.00 was checked against BT2026 (cell BT2026!N5976), 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

Item policy

Item policy
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ

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.