Vietnam Tariff Intelligence

HS 3919.10.20 detail

HS code	3919.10.20
Description	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls / - In rolls of a width not exceeding 20 cm: / - - Of polyethylene
Unit	kg/m2/chiếc
Generated	05/11/2026 20:07:37
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/39191020/

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!K6000
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N6000
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6000
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 (-KH, MY, MM, PH)	0% (except KH, MY, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AKFTA	0(-KH, PH)/5	0(-KH, PH)/5	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Needs interpretation
VKFTA	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5809
ATIGA	2022	2022	0	AT!E5770
ATIGA	2023	2023	0	AT!F5770
ATIGA	2024	2024	0	AT!G5770
ATIGA	2025	2025	0	AT!H5770
ATIGA	2026	2026	0	AT!I5770
ATIGA	2027	2027	0	AT!J5770
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5814
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5814
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5814

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5814
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5814
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5814
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5812
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5812
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5812
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5812
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5812
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5812
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)			AK!5814
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5776
AIFTA	30/12/2022	2022	*	AI!F5772
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5772
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5772
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5772
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5772
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5772
VKFTA	2022	2022		VK!5783
VKFTA	2023	2023		VK!5783
VKFTA	2024	2024		VK!5783
VKFTA	2025	2025		VK!5783
VKFTA	2026	2026		VK!5783
VKFTA	2027	2027		VK!5783
VCFTA	2022	2022	3	VC!D5838
VCFTA	2023	2023	2	VC!E5838
VCFTA	2024	2024	0	VC!F5838

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5838
VCFTA	2026	2026	0	VC!H5838
VCFTA	2027	2027	0	VC!I5838
VN-EAEU	2022	2022	0	EAV!D5823
VN-EAEU	2023	2023	0	EAV!E5823
VN-EAEU	2024	2024	0	EAV!F5823
VN-EAEU	2025	2025	0	EAV!G5823
VN-EAEU	2026	2026	0	EAV!H5823
VN-EAEU	2027	2027	0	EAV!I5823
AHKFTA	2022	2022	15	AKH!D5826
AHKFTA	2023	2023	15	AKH!E5826
AHKFTA	2024	2024	15	AKH!F5826
AHKFTA	2025	2025	15	AKH!G5826
AHKFTA	2026	2026	15	AKH!H5826
AHKFTA	2027	2027	15	AKH!I5826
EVFTA	2022	2022	3	EV-NK!D5811
EVFTA	2023	2023	0	EV-NK!E5811
EVFTA	2024	2024	0	EV-NK!F5811
EVFTA	2025	2025	0	EV-NK!G5811
EVFTA	2026	2026	0	EV-NK!H5811
EVFTA	2027	2027	0	EV-NK!I5811
UKVFTA	2022	2022	3	UKV!D5813
UKVFTA	2023	2023	0	UKV!E5813
UKVFTA	2024	2024	0	UKV!F5813
UKVFTA	2025	2025	0	UKV!G5813
UKVFTA	2026	2026	0	UKV!H5813

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5813
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5795
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5795
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5795
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5795
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5795
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5795
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5795
RCEP A	2022	2022	14	RCEPT-A!D5816
RCEP A	2023	2023	13	RCEPT-A!E5816
RCEP A	2024	2024	12	RCEPT-A!F5816
RCEP A	2025	2025	11	RCEPT-A!G5816
RCEP A	2026	2026	10	RCEPT-A!H5816
RCEP A	2027	2027	9	RCEPT-A!I5816
RCEP B	2022	2022	14	B!D5816
RCEP B	2023	2023	13	B!E5816
RCEP B	2024	2024	12	B!F5816
RCEP B	2025	2025	11	B!G5816
RCEP B	2026	2026	10	B!H5816
RCEP B	2027	2027	9	B!I5816
RCEP C	2022	2022	14,3	C!D5816
RCEP C	2023	2023	13,5	C!E5816
RCEP C	2024	2024	12,8	C!F5816
RCEP C	2025	2025	12	C!G5816
RCEP C	2026	2026	11,3	C!H5816
RCEP C	2027	2027	10,5	C!I5816

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D5816
RCEP D	2023	2023	15	D!E5816
RCEP D	2024	2024	15	D!F5816
RCEP D	2025	2025	15	D!G5816
RCEP D	2026	2026	15	D!H5816
RCEP D	2027	2027	15	D!I5816
RCEP E	2022	2022	15	E!D5819
RCEP E	2023	2023	15	E!E5819
RCEP E	2024	2024	15	E!F5819
RCEP E	2025	2025	15	E!G5819
RCEP E	2026	2026	15	E!H5819
RCEP E	2027	2027	15	E!I5819
RCEP F	2022	2022	14	F!D5816
RCEP F	2023	2023	13	F!E5816
RCEP F	2024	2024	12	F!F5816
RCEP F	2025	2025	11	F!G5816
RCEP F	2026	2026	10	F!H5816
RCEP F	2027	2027	9	F!I5816
VIFTA	2024	2024	0	VI!F5366
VIFTA	2025	2025	0	VI!G5366
VIFTA	2026	2026	0	VI!H5366
VIFTA	2027	2027	0	VI!I5366

Advisory & warnings

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3919.10 has 5 lines; 3919.10.20 is distinguished from its siblings by: Of polyethylene.	3919.10.10 Of polymers of vinyl chloride; 3919.10.91 Of hardened proteins or chemical derivatives of natural rubber; 3919.10.92 Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; 3919.10.99 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 3919.10.20. 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 3919.10.20 was checked against BT2026 (cell BT2026!N6000), 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.