Vietnam Tariff Intelligence

HS 3919.10.91 detail

HS code	3919.10.91
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: / - - Other: / - - - Of hardened proteins or chemical derivatives of natural rubber
Unit	kg/m2/chiếc
Generated	02/11/2026 07:38:38
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/39191091/

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!K6002
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N6002
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6002
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
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
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E5811
ATIGA	2022	2022	0	AT!E5772
ATIGA	2023	2023	0	AT!F5772
ATIGA	2024	2024	0	AT!G5772
ATIGA	2025	2025	0	AT!H5772
ATIGA	2026	2026	0	AT!I5772
ATIGA	2027	2027	0	AT!J5772
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5816
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5816
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5816

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5816
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5816
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5816
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5814
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5814
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5814
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5814
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5814
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5814
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5818
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5778
AIFTA	30/12/2022	2022	*	AI!F5774
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5774
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5774
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5774
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5774
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5774
VKFTA	2022	2022	5	VK!E5787
VKFTA	2023	2023	5	VK!F5787
VKFTA	2024	2024	5	VK!G5787
VKFTA	2025	2025	5	VK!H5787
VKFTA	2026	2026	5	VK!I5787
VKFTA	2027	2027	5	VK!J5787
VCFTA	2022	2022	3	VC!D5840
VCFTA	2023	2023	2	VC!E5840
VCFTA	2024	2024	0	VC!F5840

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5840
VCFTA	2026	2026	0	VC!H5840
VCFTA	2027	2027	0	VC!I5840
VN-EAEU	2022	2022	0	EAV!D5825
VN-EAEU	2023	2023	0	EAV!E5825
VN-EAEU	2024	2024	0	EAV!F5825
VN-EAEU	2025	2025	0	EAV!G5825
VN-EAEU	2026	2026	0	EAV!H5825
VN-EAEU	2027	2027	0	EAV!I5825
AHKFTA	2022	2022	*	AKH!D5828
AHKFTA	2023	2023	*	AKH!E5828
AHKFTA	2024	2024	*	AKH!F5828
AHKFTA	2025	2025	*	AKH!G5828
AHKFTA	2026	2026	*	AKH!H5828
AHKFTA	2027	2027	*	AKH!I5828
EVFTA	2022	2022	6	EV-NK!D5813
EVFTA	2023	2023	4	EV-NK!E5813
EVFTA	2024	2024	2	EV-NK!F5813
EVFTA	2025	2025	0	EV-NK!G5813
EVFTA	2026	2026	0	EV-NK!H5813
EVFTA	2027	2027	0	EV-NK!I5813
UKVFTA	2022	2022	6	UKV!D5815
UKVFTA	2023	2023	4	UKV!E5815
UKVFTA	2024	2024	2	UKV!F5815
UKVFTA	2025	2025	0	UKV!G5815
UKVFTA	2026	2026	0	UKV!H5815

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5815
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5797
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5797
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5797
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5797
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5797
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5797
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5797
RCEP A	2022	2022	14	RCEPT-A!D5818
RCEP A	2023	2023	13	RCEPT-A!E5818
RCEP A	2024	2024	12	RCEPT-A!F5818
RCEP A	2025	2025	11	RCEPT-A!G5818
RCEP A	2026	2026	10	RCEPT-A!H5818
RCEP A	2027	2027	9	RCEPT-A!I5818
RCEP B	2022	2022	14	B!D5818
RCEP B	2023	2023	13	B!E5818
RCEP B	2024	2024	12	B!F5818
RCEP B	2025	2025	11	B!G5818
RCEP B	2026	2026	10	B!H5818
RCEP B	2027	2027	9	B!I5818
RCEP C	2022	2022	14,3	C!D5818
RCEP C	2023	2023	13,5	C!E5818
RCEP C	2024	2024	12,8	C!F5818
RCEP C	2025	2025	12	C!G5818
RCEP C	2026	2026	11,3	C!H5818
RCEP C	2027	2027	10,5	C!I5818

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D5818
RCEP D	2023	2023	15	D!E5818
RCEP D	2024	2024	15	D!F5818
RCEP D	2025	2025	15	D!G5818
RCEP D	2026	2026	15	D!H5818
RCEP D	2027	2027	15	D!I5818
RCEP E	2022	2022	15	E!D5821
RCEP E	2023	2023	15	E!E5821
RCEP E	2024	2024	15	E!F5821
RCEP E	2025	2025	15	E!G5821
RCEP E	2026	2026	15	E!H5821
RCEP E	2027	2027	15	E!I5821
RCEP F	2022	2022	14	F!D5818
RCEP F	2023	2023	13	F!E5818
RCEP F	2024	2024	12	F!F5818
RCEP F	2025	2025	11	F!G5818
RCEP F	2026	2026	10	F!H5818
RCEP F	2027	2027	9	F!I5818
VIFTA	2024	2024	10	VI!F5368
VIFTA	2025	2025	5	VI!G5368
VIFTA	2026	2026	0	VI!H5368
VIFTA	2027	2027	0	VI!I5368

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	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; 3919.10.91 is distinguished from its siblings by: Of hardened proteins or chemical derivatives of natural rubber.	3919.10.10 Of polymers of vinyl chloride; 3919.10.20 Of polyethylene; 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 3919.10.91. 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 3919.10.91 was checked against BT2026 (cell BT2026!N6002), 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.