Vietnam Tariff Intelligence

HS 3919.10.99 detail

HS code	3919.10.99
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: / - - - Other
Unit	kg/m2/chiếc
Generated	02/11/2026 20:56:53
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/39191099/

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!K6004
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N6004
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6004
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!E5813
ATIGA	2022	2022	0	AT!E5774
ATIGA	2023	2023	0	AT!F5774
ATIGA	2024	2024	0	AT!G5774
ATIGA	2025	2025	0	AT!H5774
ATIGA	2026	2026	0	AT!I5774
ATIGA	2027	2027	0	AT!J5774
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5818
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5818
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5818

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5818
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5818
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5818
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5816
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5816
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5816
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5816
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5816
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5816
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5820
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5780
AIFTA	30/12/2022	2022	*	AI!F5776
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5776
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5776
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5776
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5776
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5776
VKFTA	2022	2022	5	VK!E5789
VKFTA	2023	2023	5	VK!F5789
VKFTA	2024	2024	5	VK!G5789
VKFTA	2025	2025	5	VK!H5789
VKFTA	2026	2026	5	VK!I5789
VKFTA	2027	2027	5	VK!J5789
VCFTA	2022	2022	3	VC!D5842
VCFTA	2023	2023	2	VC!E5842
VCFTA	2024	2024	0	VC!F5842

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5842
VCFTA	2026	2026	0	VC!H5842
VCFTA	2027	2027	0	VC!I5842
VN-EAEU	2022	2022	0	EAV!D5827
VN-EAEU	2023	2023	0	EAV!E5827
VN-EAEU	2024	2024	0	EAV!F5827
VN-EAEU	2025	2025	0	EAV!G5827
VN-EAEU	2026	2026	0	EAV!H5827
VN-EAEU	2027	2027	0	EAV!I5827
AHKFTA	2022	2022	*	AKH!D5830
AHKFTA	2023	2023	*	AKH!E5830
AHKFTA	2024	2024	*	AKH!F5830
AHKFTA	2025	2025	*	AKH!G5830
AHKFTA	2026	2026	*	AKH!H5830
AHKFTA	2027	2027	*	AKH!I5830
EVFTA	2022	2022	6	EV-NK!D5815
EVFTA	2023	2023	4	EV-NK!E5815
EVFTA	2024	2024	2	EV-NK!F5815
EVFTA	2025	2025	0	EV-NK!G5815
EVFTA	2026	2026	0	EV-NK!H5815
EVFTA	2027	2027	0	EV-NK!I5815
UKVFTA	2022	2022	6	UKV!D5817
UKVFTA	2023	2023	4	UKV!E5817
UKVFTA	2024	2024	2	UKV!F5817
UKVFTA	2025	2025	0	UKV!G5817
UKVFTA	2026	2026	0	UKV!H5817

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5817
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5799
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5799
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5799
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5799
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5799
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5799
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5799
RCEP A	2022	2022	14	RCEPT-A!D5820
RCEP A	2023	2023	13	RCEPT-A!E5820
RCEP A	2024	2024	12	RCEPT-A!F5820
RCEP A	2025	2025	11	RCEPT-A!G5820
RCEP A	2026	2026	10	RCEPT-A!H5820
RCEP A	2027	2027	9	RCEPT-A!I5820
RCEP B	2022	2022	14	B!D5820
RCEP B	2023	2023	13	B!E5820
RCEP B	2024	2024	12	B!F5820
RCEP B	2025	2025	11	B!G5820
RCEP B	2026	2026	10	B!H5820
RCEP B	2027	2027	9	B!I5820
RCEP C	2022	2022	14,3	C!D5820
RCEP C	2023	2023	13,5	C!E5820
RCEP C	2024	2024	12,8	C!F5820
RCEP C	2025	2025	12	C!G5820
RCEP C	2026	2026	11,3	C!H5820
RCEP C	2027	2027	10,5	C!I5820

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	15	D!D5820
RCEP D	2023	2023	15	D!E5820
RCEP D	2024	2024	15	D!F5820
RCEP D	2025	2025	15	D!G5820
RCEP D	2026	2026	15	D!H5820
RCEP D	2027	2027	15	D!I5820
RCEP E	2022	2022	15	E!D5823
RCEP E	2023	2023	15	E!E5823
RCEP E	2024	2024	15	E!F5823
RCEP E	2025	2025	15	E!G5823
RCEP E	2026	2026	15	E!H5823
RCEP E	2027	2027	15	E!I5823
RCEP F	2022	2022	14	F!D5820
RCEP F	2023	2023	13	F!E5820
RCEP F	2024	2024	12	F!F5820
RCEP F	2025	2025	11	F!G5820
RCEP F	2026	2026	10	F!H5820
RCEP F	2027	2027	9	F!I5820
VIFTA	2024	2024	10	VI!F5370
VIFTA	2025	2025	5	VI!G5370
VIFTA	2026	2026	0	VI!H5370
VIFTA	2027	2027	0	VI!I5370

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; 3919.10.99 is distinguished from its siblings by: Other.	3919.10.10 Of polymers of vinyl chloride; 3919.10.20 Of polyethylene; 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	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 3919.10.99. 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 3919.10.99 was checked against BT2026 (cell BT2026!N6004), 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.