Vietnam Tariff Intelligence

HS 3920.71.10 detail

HS code	3920.71.10
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of cellulose or its chemical derivatives: / - - Of regenerated cellulose: / - - - Cellophane film
Unit	kg/m2/chiếc
Generated	04/11/2026 04:57:33
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/39207110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6062
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6062
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6062
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 (-ID, MM)	0% (except ID, MM)	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(-ID)	0% (except ID)	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	3.4	3.4%	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!E5872
ATIGA	2022	2022	0	AT!E5833
ATIGA	2023	2023	0	AT!F5833
ATIGA	2024	2024	0	AT!G5833
ATIGA	2025	2025	0	AT!H5833
ATIGA	2026	2026	0	AT!I5833
ATIGA	2027	2027	0	AT!J5833
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5877
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5877
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5877

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5877
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5877
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5877
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5875
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5875
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5875
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5875
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5875
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5875
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5883
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5839
AIFTA	30/12/2022	2022	0	AI!F5835
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5835
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5835
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5835
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5835
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5835
VKFTA	2022	2022	0	VK!E5858
VKFTA	2023	2023	0	VK!F5858
VKFTA	2024	2024	0	VK!G5858
VKFTA	2025	2025	0	VK!H5858
VKFTA	2026	2026	0	VK!I5858
VKFTA	2027	2027	0	VK!J5858
VCFTA	2022	2022	0	VC!D5901
VCFTA	2023	2023	0	VC!E5901
VCFTA	2024	2024	0	VC!F5901

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5901
VCFTA	2026	2026	0	VC!H5901
VCFTA	2027	2027	0	VC!I5901
VN-EAEU	2022	2022	0	EAV!D5886
VN-EAEU	2023	2023	0	EAV!E5886
VN-EAEU	2024	2024	0	EAV!F5886
VN-EAEU	2025	2025	0	EAV!G5886
VN-EAEU	2026	2026	0	EAV!H5886
VN-EAEU	2027	2027	0	EAV!I5886
AHKFTA	2022	2022	0	AKH!D5889
AHKFTA	2023	2023	0	AKH!E5889
AHKFTA	2024	2024	0	AKH!F5889
AHKFTA	2025	2025	0	AKH!G5889
AHKFTA	2026	2026	0	AKH!H5889
AHKFTA	2027	2027	0	AKH!I5889
EVFTA	2022	2022	2	EV-NK!D5874
EVFTA	2023	2023	0	EV-NK!E5874
EVFTA	2024	2024	0	EV-NK!F5874
EVFTA	2025	2025	0	EV-NK!G5874
EVFTA	2026	2026	0	EV-NK!H5874
EVFTA	2027	2027	0	EV-NK!I5874
UKVFTA	2022	2022	2	UKV!D5876
UKVFTA	2023	2023	0	UKV!E5876
UKVFTA	2024	2024	0	UKV!F5876
UKVFTA	2025	2025	0	UKV!G5876
UKVFTA	2026	2026	0	UKV!H5876

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5876
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5858
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5858
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5858
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5858
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5858
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5858
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5858
RCEP A	2022	2022	0	RCEPT-A!D5879
RCEP A	2023	2023	0	RCEPT-A!E5879
RCEP A	2024	2024	0	RCEPT-A!F5879
RCEP A	2025	2025	0	RCEPT-A!G5879
RCEP A	2026	2026	0	RCEPT-A!H5879
RCEP A	2027	2027	0	RCEPT-A!I5879
RCEP B	2022	2022	0	B!D5879
RCEP B	2023	2023	0	B!E5879
RCEP B	2024	2024	0	B!F5879
RCEP B	2025	2025	0	B!G5879
RCEP B	2026	2026	0	B!H5879
RCEP B	2027	2027	0	B!I5879
RCEP C	2022	2022	0	C!D5879
RCEP C	2023	2023	0	C!E5879
RCEP C	2024	2024	0	C!F5879
RCEP C	2025	2025	0	C!G5879
RCEP C	2026	2026	0	C!H5879
RCEP C	2027	2027	0	C!I5879

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5879
RCEP D	2023	2023	0	D!E5879
RCEP D	2024	2024	0	D!F5879
RCEP D	2025	2025	0	D!G5879
RCEP D	2026	2026	0	D!H5879
RCEP D	2027	2027	0	D!I5879
RCEP E	2022	2022	0	E!D5882
RCEP E	2023	2023	0	E!E5882
RCEP E	2024	2024	0	E!F5882
RCEP E	2025	2025	0	E!G5882
RCEP E	2026	2026	0	E!H5882
RCEP E	2027	2027	0	E!I5882
RCEP F	2022	2022	0	F!D5879
RCEP F	2023	2023	0	F!E5879
RCEP F	2024	2024	0	F!F5879
RCEP F	2025	2025	0	F!G5879
RCEP F	2026	2026	0	F!H5879
RCEP F	2027	2027	0	F!I5879
VIFTA	2024	2024	5.1	VI!F5428
VIFTA	2025	2025	4.3	VI!G5428
VIFTA	2026	2026	3.4	VI!H5428
VIFTA	2027	2027	2.6	VI!I5428

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 3920.71 has 3 lines; 3920.71.10 is distinguished from its siblings by: Cellophane film.	3920.71.91 Printed sheets; 3920.71.99 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 3920.71.10. 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 6% for 3920.71.10 was checked against BT2026 (cell BT2026!N6062), 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.