Vietnam Tariff Intelligence

HS 3920.71.99 detail

HS code	3920.71.99
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: / - - - Other: / - - - - Other
Unit	kg/m2/chiếc
Generated	31/10/2026 12:07:26
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/39207199/

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!K6065
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6065
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6065
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	0%	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	4.2	4.2%	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!E5875
ATIGA	2022	2022	0	AT!E5836
ATIGA	2023	2023	0	AT!F5836
ATIGA	2024	2024	0	AT!G5836
ATIGA	2025	2025	0	AT!H5836
ATIGA	2026	2026	0	AT!I5836
ATIGA	2027	2027	0	AT!J5836
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5880
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5880
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5880

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5880
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5880
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5880
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5878
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5878
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5878
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5878
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5878
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5878
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5886
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5842
AIFTA	30/12/2022	2022	0	AI!F5838
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5838
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5838
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5838
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5838
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5838
VKFTA	2022	2022	0	VK!E5861
VKFTA	2023	2023	0	VK!F5861
VKFTA	2024	2024	0	VK!G5861
VKFTA	2025	2025	0	VK!H5861
VKFTA	2026	2026	0	VK!I5861
VKFTA	2027	2027	0	VK!J5861
VCFTA	2022	2022	2	VC!D5904
VCFTA	2023	2023	1	VC!E5904
VCFTA	2024	2024	0	VC!F5904

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5904
VCFTA	2026	2026	0	VC!H5904
VCFTA	2027	2027	0	VC!I5904
VN-EAEU	2022	2022	0	EAV!D5889
VN-EAEU	2023	2023	0	EAV!E5889
VN-EAEU	2024	2024	0	EAV!F5889
VN-EAEU	2025	2025	0	EAV!G5889
VN-EAEU	2026	2026	0	EAV!H5889
VN-EAEU	2027	2027	0	EAV!I5889
AHKFTA	2022	2022	0	AKH!D5892
AHKFTA	2023	2023	0	AKH!E5892
AHKFTA	2024	2024	0	AKH!F5892
AHKFTA	2025	2025	0	AKH!G5892
AHKFTA	2026	2026	0	AKH!H5892
AHKFTA	2027	2027	0	AKH!I5892
EVFTA	2022	2022	2	EV-NK!D5877
EVFTA	2023	2023	0	EV-NK!E5877
EVFTA	2024	2024	0	EV-NK!F5877
EVFTA	2025	2025	0	EV-NK!G5877
EVFTA	2026	2026	0	EV-NK!H5877
EVFTA	2027	2027	0	EV-NK!I5877
UKVFTA	2022	2022	2	UKV!D5879
UKVFTA	2023	2023	0	UKV!E5879
UKVFTA	2024	2024	0	UKV!F5879
UKVFTA	2025	2025	0	UKV!G5879
UKVFTA	2026	2026	0	UKV!H5879

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5879
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5861
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5861
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5861
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5861
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5861
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5861
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5861
RCEP A	2022	2022	0	RCEPT-A!D5882
RCEP A	2023	2023	0	RCEPT-A!E5882
RCEP A	2024	2024	0	RCEPT-A!F5882
RCEP A	2025	2025	0	RCEPT-A!G5882
RCEP A	2026	2026	0	RCEPT-A!H5882
RCEP A	2027	2027	0	RCEPT-A!I5882
RCEP B	2022	2022	0	B!D5882
RCEP B	2023	2023	0	B!E5882
RCEP B	2024	2024	0	B!F5882
RCEP B	2025	2025	0	B!G5882
RCEP B	2026	2026	0	B!H5882
RCEP B	2027	2027	0	B!I5882
RCEP C	2022	2022	0	C!D5882
RCEP C	2023	2023	0	C!E5882
RCEP C	2024	2024	0	C!F5882
RCEP C	2025	2025	0	C!G5882
RCEP C	2026	2026	0	C!H5882
RCEP C	2027	2027	0	C!I5882

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5882
RCEP D	2023	2023	0	D!E5882
RCEP D	2024	2024	0	D!F5882
RCEP D	2025	2025	0	D!G5882
RCEP D	2026	2026	0	D!H5882
RCEP D	2027	2027	0	D!I5882
RCEP E	2022	2022	0	E!D5885
RCEP E	2023	2023	0	E!E5885
RCEP E	2024	2024	0	E!F5885
RCEP E	2025	2025	0	E!G5885
RCEP E	2026	2026	0	E!H5885
RCEP E	2027	2027	0	E!I5885
RCEP F	2022	2022	0	F!D5882
RCEP F	2023	2023	0	F!E5882
RCEP F	2024	2024	0	F!F5882
RCEP F	2025	2025	0	F!G5882
RCEP F	2026	2026	0	F!H5882
RCEP F	2027	2027	0	F!I5882
VIFTA	2024	2024	5.4	VI!F5431
VIFTA	2025	2025	4.8	VI!G5431
VIFTA	2026	2026	4.2	VI!H5431
VIFTA	2027	2027	3.6	VI!I5431

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; 3920.71.99 is distinguished from its siblings by: Other.	3920.71.10 Cellophane film; 3920.71.91 Printed sheets	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 3920.71.99. 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 6% for 3920.71.99 was checked against BT2026 (cell BT2026!N6065), 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.