Vietnam Tariff Intelligence

HS 3920.79.91 detail

HS code	3920.79.91
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 other cellulose derivatives: / - - - Other: / - - - - Plates and sheets
Unit	kg/m2/chiếc
Generated	05/11/2026 19:20:16
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/39207991/

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!K6071
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6071
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6071
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!E5881
ATIGA	2022	2022	0	AT!E5842
ATIGA	2023	2023	0	AT!F5842
ATIGA	2024	2024	0	AT!G5842
ATIGA	2025	2025	0	AT!H5842
ATIGA	2026	2026	0	AT!I5842
ATIGA	2027	2027	0	AT!J5842
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5886
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5886
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5886

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5886
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5886
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5886
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5884
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5884
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5884
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5884
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5884
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5884
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5892
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5848
AIFTA	30/12/2022	2022	0	AI!F5844
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5844
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5844
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5844
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5844
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5844
VKFTA	2022	2022	0	VK!E5867
VKFTA	2023	2023	0	VK!F5867
VKFTA	2024	2024	0	VK!G5867
VKFTA	2025	2025	0	VK!H5867
VKFTA	2026	2026	0	VK!I5867
VKFTA	2027	2027	0	VK!J5867
VCFTA	2022	2022	2	VC!D5910
VCFTA	2023	2023	1	VC!E5910
VCFTA	2024	2024	0	VC!F5910

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5910
VCFTA	2026	2026	0	VC!H5910
VCFTA	2027	2027	0	VC!I5910
VN-EAEU	2022	2022	0	EAV!D5895
VN-EAEU	2023	2023	0	EAV!E5895
VN-EAEU	2024	2024	0	EAV!F5895
VN-EAEU	2025	2025	0	EAV!G5895
VN-EAEU	2026	2026	0	EAV!H5895
VN-EAEU	2027	2027	0	EAV!I5895
AHKFTA	2022	2022	0	AKH!D5898
AHKFTA	2023	2023	0	AKH!E5898
AHKFTA	2024	2024	0	AKH!F5898
AHKFTA	2025	2025	0	AKH!G5898
AHKFTA	2026	2026	0	AKH!H5898
AHKFTA	2027	2027	0	AKH!I5898
EVFTA	2022	2022	2	EV-NK!D5883
EVFTA	2023	2023	0	EV-NK!E5883
EVFTA	2024	2024	0	EV-NK!F5883
EVFTA	2025	2025	0	EV-NK!G5883
EVFTA	2026	2026	0	EV-NK!H5883
EVFTA	2027	2027	0	EV-NK!I5883
UKVFTA	2022	2022	2	UKV!D5885
UKVFTA	2023	2023	0	UKV!E5885
UKVFTA	2024	2024	0	UKV!F5885
UKVFTA	2025	2025	0	UKV!G5885
UKVFTA	2026	2026	0	UKV!H5885

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5885
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5867
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5867
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5867
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5867
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5867
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5867
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5867
RCEP A	2022	2022	0	RCEPT-A!D5888
RCEP A	2023	2023	0	RCEPT-A!E5888
RCEP A	2024	2024	0	RCEPT-A!F5888
RCEP A	2025	2025	0	RCEPT-A!G5888
RCEP A	2026	2026	0	RCEPT-A!H5888
RCEP A	2027	2027	0	RCEPT-A!I5888
RCEP B	2022	2022	0	B!D5888
RCEP B	2023	2023	0	B!E5888
RCEP B	2024	2024	0	B!F5888
RCEP B	2025	2025	0	B!G5888
RCEP B	2026	2026	0	B!H5888
RCEP B	2027	2027	0	B!I5888
RCEP C	2022	2022	0	C!D5888
RCEP C	2023	2023	0	C!E5888
RCEP C	2024	2024	0	C!F5888
RCEP C	2025	2025	0	C!G5888
RCEP C	2026	2026	0	C!H5888
RCEP C	2027	2027	0	C!I5888

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5888
RCEP D	2023	2023	0	D!E5888
RCEP D	2024	2024	0	D!F5888
RCEP D	2025	2025	0	D!G5888
RCEP D	2026	2026	0	D!H5888
RCEP D	2027	2027	0	D!I5888
RCEP E	2022	2022	0	E!D5891
RCEP E	2023	2023	0	E!E5891
RCEP E	2024	2024	0	E!F5891
RCEP E	2025	2025	0	E!G5891
RCEP E	2026	2026	0	E!H5891
RCEP E	2027	2027	0	E!I5891
RCEP F	2022	2022	0	F!D5888
RCEP F	2023	2023	0	F!E5888
RCEP F	2024	2024	0	F!F5888
RCEP F	2025	2025	0	F!G5888
RCEP F	2026	2026	0	F!H5888
RCEP F	2027	2027	0	F!I5888
VIFTA	2024	2024	5.1	VI!F5437
VIFTA	2025	2025	4.3	VI!G5437
VIFTA	2026	2026	3.4	VI!H5437
VIFTA	2027	2027	2.6	VI!I5437

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 3920.79 has 4 lines; 3920.79.91 is distinguished from its siblings by: Plates and sheets.	3920.79.10 Of nitrocellulose (gun cotton); 3920.79.20 Of vulcanised fibre; 3920.79.99 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 3920.79.91. 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 6% for 3920.79.91 was checked against BT2026 (cell BT2026!N6071), 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.