Vietnam Tariff Intelligence

HS 3920.99.90 detail

HS code	3920.99.90
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of other plastics: / - - Of other plastics: / - - - Other
Unit	kg/m2/chiếc
Generated	01/11/2026 21:11:17
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/39209990/

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!K6100
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6100
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6100
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, MY, MM)	0% (except ID, MY, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, PH)	0% (except ID, PH)	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0	0%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E5910
ATIGA	2022	2022	0	AT!E5871
ATIGA	2023	2023	0	AT!F5871
ATIGA	2024	2024	0	AT!G5871
ATIGA	2025	2025	0	AT!H5871
ATIGA	2026	2026	0	AT!I5871
ATIGA	2027	2027	0	AT!J5871
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5915
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5915
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5915

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5915
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5915
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5915
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5913
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5913
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5913
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5913
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5913
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5913
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5921
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5877
AIFTA	30/12/2022	2022	0	AI!F5873
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5873
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5873
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5873
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5873
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5873
VKFTA	2022	2022	0	VK!E5896
VKFTA	2023	2023	0	VK!F5896
VKFTA	2024	2024	0	VK!G5896
VKFTA	2025	2025	0	VK!H5896
VKFTA	2026	2026	0	VK!I5896
VKFTA	2027	2027	0	VK!J5896
VCFTA	2022	2022	2	VC!D5939
VCFTA	2023	2023	1	VC!E5939
VCFTA	2024	2024	0	VC!F5939

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5939
VCFTA	2026	2026	0	VC!H5939
VCFTA	2027	2027	0	VC!I5939
VN-EAEU	2022	2022	0	EAV!D5924
VN-EAEU	2023	2023	0	EAV!E5924
VN-EAEU	2024	2024	0	EAV!F5924
VN-EAEU	2025	2025	0	EAV!G5924
VN-EAEU	2026	2026	0	EAV!H5924
VN-EAEU	2027	2027	0	EAV!I5924
AHKFTA	2022	2022	*	AKH!D5927
AHKFTA	2023	2023	*	AKH!E5927
AHKFTA	2024	2024	*	AKH!F5927
AHKFTA	2025	2025	*	AKH!G5927
AHKFTA	2026	2026	*	AKH!H5927
AHKFTA	2027	2027	*	AKH!I5927
EVFTA	2022	2022	2	EV-NK!D5912
EVFTA	2023	2023	0	EV-NK!E5912
EVFTA	2024	2024	0	EV-NK!F5912
EVFTA	2025	2025	0	EV-NK!G5912
EVFTA	2026	2026	0	EV-NK!H5912
EVFTA	2027	2027	0	EV-NK!I5912
UKVFTA	2022	2022	2	UKV!D5914
UKVFTA	2023	2023	0	UKV!E5914
UKVFTA	2024	2024	0	UKV!F5914
UKVFTA	2025	2025	0	UKV!G5914
UKVFTA	2026	2026	0	UKV!H5914

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5914
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5896
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5896
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5896
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5896
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5896
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5896
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5896
RCEP A	2022	2022	0	RCEPT-A!D5917
RCEP A	2023	2023	0	RCEPT-A!E5917
RCEP A	2024	2024	0	RCEPT-A!F5917
RCEP A	2025	2025	0	RCEPT-A!G5917
RCEP A	2026	2026	0	RCEPT-A!H5917
RCEP A	2027	2027	0	RCEPT-A!I5917
RCEP B	2022	2022	0	B!D5917
RCEP B	2023	2023	0	B!E5917
RCEP B	2024	2024	0	B!F5917
RCEP B	2025	2025	0	B!G5917
RCEP B	2026	2026	0	B!H5917
RCEP B	2027	2027	0	B!I5917
RCEP C	2022	2022	0	C!D5917
RCEP C	2023	2023	0	C!E5917
RCEP C	2024	2024	0	C!F5917
RCEP C	2025	2025	0	C!G5917
RCEP C	2026	2026	0	C!H5917
RCEP C	2027	2027	0	C!I5917

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5917
RCEP D	2023	2023	0	D!E5917
RCEP D	2024	2024	0	D!F5917
RCEP D	2025	2025	0	D!G5917
RCEP D	2026	2026	0	D!H5917
RCEP D	2027	2027	0	D!I5917
RCEP E	2022	2022	0	E!D5920
RCEP E	2023	2023	0	E!E5920
RCEP E	2024	2024	0	E!F5920
RCEP E	2025	2025	0	E!G5920
RCEP E	2026	2026	0	E!H5920
RCEP E	2027	2027	0	E!I5920
RCEP F	2022	2022	0	F!D5917
RCEP F	2023	2023	0	F!E5917
RCEP F	2024	2024	0	F!F5917
RCEP F	2025	2025	0	F!G5917
RCEP F	2026	2026	0	F!H5917
RCEP F	2027	2027	0	F!I5917
VIFTA	2024	2024	0	VI!F5466
VIFTA	2025	2025	0	VI!G5466
VIFTA	2026	2026	0	VI!H5466
VIFTA	2027	2027	0	VI!I5466

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH chỉ định cơ sở in, đúc tiền (07/2023/TT-NHNN)		07/2023/TT-NHNN	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3920.99 has 6 lines; 3920.99.90 is distinguished from its siblings by: Other.	3920.99.10 Of hardened proteins; of chemical derivatives of natural rubber; 3920.99.21 Plates and sheets; 3920.99.29 Other; 3920.99.31 Plates and sheets; 3920.99.39 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 3920.99.90. 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 3920.99.90 was checked against BT2026 (cell BT2026!N6100), 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

Item policy

Item policy
HH chỉ định cơ sở in, đúc tiền (07/2023/TT-NHNN)

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.