

## HS 3921.13.19 detail

|                            |                                                                                                                              |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 3921.13.19                                                                                                                   |
| <b>Description</b>         | Other plates, sheets, film, foil and strip, of plastics / - Cellular: / - - Of polyurethanes: / - - - Rigid: / - - - - Other |
| <b>Unit</b>                | kg/m2/chiếc                                                                                                                  |
| <b>Generated</b>           | 31/10/2026 05:05:33                                                                                                          |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                   |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                   |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/39211319/">https://vietnamtariff.com/hs-code/39211319/</a>                        |

### 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!K6115 |
| Preferential (MFN)   | 6            | 6%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6115 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6115 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ            | 121/2022/NĐ-CP | Ad valorem |
| ACFTA   | 0 (-KH, ID, MM, PH) | 0% (except KH, ID, MM, PH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E               | 118/2022/NĐ-CP | Ad valorem |

| FTA            | Source value   | Rate                   | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|----------------|------------------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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, MM, PH) | 0% (except ID, MM, 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<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0            | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0            | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0            | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 3.4          | 3.4%    | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E5926 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5887 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F5887 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G5887 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H5887 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I5887 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J5887 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E5931 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5931 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5931 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5931 |
| AJCEP | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5931 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5931   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5929   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5929   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5929   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5929   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5929   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5929   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F5937   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5893 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F5889   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G5889   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H5889   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I5889   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J5889   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K5889   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E5912   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F5912   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G5912   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H5912   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I5912   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J5912   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D5955   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E5955   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F5955   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G5955   |
| VCFTA   | 2026                                   | 2026 | 0            | VC!H5955   |

| FTA     | Period | Year           | Source value | Source      |
|---------|--------|----------------|--------------|-------------|
| VCFTA   | 2027   | 2027           | 0            | VC!I5955    |
| VN-EAEU | 2022   | 2022           | 1,9          | EAV!D5940   |
| VN-EAEU | 2023   | 2023           | 1,3          | EAV!E5940   |
| VN-EAEU | 2024   | 2024           | 0,6          | EAV!F5940   |
| VN-EAEU | 2025   | 2025           | 0            | EAV!G5940   |
| VN-EAEU | 2026   | 2026           | 0            | EAV!H5940   |
| VN-EAEU | 2027   | 2027           | 0            | EAV!I5940   |
| AHKFTA  | 2022   | 2022           | 0            | AKH!D5943   |
| AHKFTA  | 2023   | 2023           | 0            | AKH!E5943   |
| AHKFTA  | 2024   | 2024           | 0            | AKH!F5943   |
| AHKFTA  | 2025   | 2025           | 0            | AKH!G5943   |
| AHKFTA  | 2026   | 2026           | 0            | AKH!H5943   |
| AHKFTA  | 2027   | 2027           | 0            | AKH!I5943   |
| EVFTA   | 2022   | 2022           | 2            | EV-NK!D5928 |
| EVFTA   | 2023   | 2023           | 0            | EV-NK!E5928 |
| EVFTA   | 2024   | 2024           | 0            | EV-NK!F5928 |
| EVFTA   | 2025   | 2025           | 0            | EV-NK!G5928 |
| EVFTA   | 2026   | 2026           | 0            | EV-NK!H5928 |
| EVFTA   | 2027   | 2027           | 0            | EV-NK!I5928 |
| UKVFTA  | 2022   | 2022           | 2            | UKV!D5930   |
| UKVFTA  | 2023   | 2023           | 0            | UKV!E5930   |
| UKVFTA  | 2024   | 2024           | 0            | UKV!F5930   |
| UKVFTA  | 2025   | 2025           | 0            | UKV!G5930   |
| UKVFTA  | 2026   | 2026           | 0            | UKV!H5930   |
| UKVFTA  | 2027   | 2027           | 0            | UKV!I5930   |
| CPTPP   | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5912 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5912   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5912   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5912   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5912   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5912   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5912   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D5933 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E5933 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F5933 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G5933 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H5933 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I5933 |
| RCEP B | 2022   | 2022           | 0            | B!D5933       |
| RCEP B | 2023   | 2023           | 0            | B!E5933       |
| RCEP B | 2024   | 2024           | 0            | B!F5933       |
| RCEP B | 2025   | 2025           | 0            | B!G5933       |
| RCEP B | 2026   | 2026           | 0            | B!H5933       |
| RCEP B | 2027   | 2027           | 0            | B!I5933       |
| RCEP C | 2022   | 2022           | 0            | C!D5933       |
| RCEP C | 2023   | 2023           | 0            | C!E5933       |
| RCEP C | 2024   | 2024           | 0            | C!F5933       |
| RCEP C | 2025   | 2025           | 0            | C!G5933       |
| RCEP C | 2026   | 2026           | 0            | C!H5933       |
| RCEP C | 2027   | 2027           | 0            | C!I5933       |
| RCEP D | 2022   | 2022           | 0            | D!D5933       |
| RCEP D | 2023   | 2023           | 0            | D!E5933       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2024   | 2024 | 0            | D!F5933  |
| RCEP D | 2025   | 2025 | 0            | D!G5933  |
| RCEP D | 2026   | 2026 | 0            | D!H5933  |
| RCEP D | 2027   | 2027 | 0            | D!I5933  |
| RCEP E | 2022   | 2022 | 0            | E!D5936  |
| RCEP E | 2023   | 2023 | 0            | E!E5936  |
| RCEP E | 2024   | 2024 | 0            | E!F5936  |
| RCEP E | 2025   | 2025 | 0            | E!G5936  |
| RCEP E | 2026   | 2026 | 0            | E!H5936  |
| RCEP E | 2027   | 2027 | 0            | E!I5936  |
| RCEP F | 2022   | 2022 | 0            | F!D5933  |
| RCEP F | 2023   | 2023 | 0            | F!E5933  |
| RCEP F | 2024   | 2024 | 0            | F!F5933  |
| RCEP F | 2025   | 2025 | 0            | F!G5933  |
| RCEP F | 2026   | 2026 | 0            | F!H5933  |
| RCEP F | 2027   | 2027 | 0            | F!I5933  |
| VIFTA  | 2024   | 2024 | 5.1          | VI!F5481 |
| VIFTA  | 2025   | 2025 | 4.3          | VI!G5481 |
| VIFTA  | 2026   | 2026 | 3.4          | VI!H5481 |
| VIFTA  | 2027   | 2027 | 2.6          | VI!I5481 |

## 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 3921.13 has 5 lines; 3921.13.19 is distinguished from its siblings by: Other. | 3921.13.11 Plates and sheets; 3921.13.91 Plates and sheets; 3921.13.92 Film; 3921.13.99 Other | 31/2022/TT-BTC  | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |

| Risk code | Level  | Risk name                                                  | Description                                                                                                                             | Related data    | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| HS-004    | YELLOW | HS code introduced in the 2023 nomenclature                | 3921.13.19 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 3921.13.19 | 31/2022/TT-BTC  | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | 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 3921.13.19. 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 3921.13.19 was checked against BT2026 (cell BT2026!N6115), 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.