Vietnam Tariff Intelligence

HS 3921.14.99 detail

HS code	3921.14.99
Description	Other plates, sheets, film, foil and strip, of plastics / - Cellular: / - - Of regenerated cellulose: / - - - Other: / - - - - Other
Unit	kg/m2/chiếc
Generated	02/11/2026 10:48:33
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/39211499/

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!K6127
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6127
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6127
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, PH)	0% (except ID, MM, PH)	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, 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

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!E5938
ATIGA	2022	2022	0	AT!E5899
ATIGA	2023	2023	0	AT!F5899
ATIGA	2024	2024	0	AT!G5899
ATIGA	2025	2025	0	AT!H5899
ATIGA	2026	2026	0	AT!I5899
ATIGA	2027	2027	0	AT!J5899
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5943
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5943
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5943

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5943
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5943
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5943
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5941
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5941
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5941
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5941
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5941
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5941
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5949
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5905
AIFTA	30/12/2022	2022	0	AI!F5901
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5901
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5901
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5901
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5901
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5901
VKFTA	2022	2022	0	VK!E5924
VKFTA	2023	2023	0	VK!F5924
VKFTA	2024	2024	0	VK!G5924
VKFTA	2025	2025	0	VK!H5924
VKFTA	2026	2026	0	VK!I5924
VKFTA	2027	2027	0	VK!J5924
VCFTA	2022	2022	2	VC!D5967
VCFTA	2023	2023	1	VC!E5967
VCFTA	2024	2024	0	VC!F5967

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5967
VCFTA	2026	2026	0	VC!H5967
VCFTA	2027	2027	0	VC!I5967
VN-EAEU	2022	2022	0	EAV!D5952
VN-EAEU	2023	2023	0	EAV!E5952
VN-EAEU	2024	2024	0	EAV!F5952
VN-EAEU	2025	2025	0	EAV!G5952
VN-EAEU	2026	2026	0	EAV!H5952
VN-EAEU	2027	2027	0	EAV!I5952
AHKFTA	2022	2022	0	AKH!D5955
AHKFTA	2023	2023	0	AKH!E5955
AHKFTA	2024	2024	0	AKH!F5955
AHKFTA	2025	2025	0	AKH!G5955
AHKFTA	2026	2026	0	AKH!H5955
AHKFTA	2027	2027	0	AKH!I5955
EVFTA	2022	2022	2	EV-NK!D5940
EVFTA	2023	2023	0	EV-NK!E5940
EVFTA	2024	2024	0	EV-NK!F5940
EVFTA	2025	2025	0	EV-NK!G5940
EVFTA	2026	2026	0	EV-NK!H5940
EVFTA	2027	2027	0	EV-NK!I5940
UKVFTA	2022	2022	2	UKV!D5942
UKVFTA	2023	2023	0	UKV!E5942
UKVFTA	2024	2024	0	UKV!F5942
UKVFTA	2025	2025	0	UKV!G5942
UKVFTA	2026	2026	0	UKV!H5942

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5942
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5924
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5924
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5924
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5924
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5924
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5924
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5924
RCEP A	2022	2022	0	RCEPT-A!D5945
RCEP A	2023	2023	0	RCEPT-A!E5945
RCEP A	2024	2024	0	RCEPT-A!F5945
RCEP A	2025	2025	0	RCEPT-A!G5945
RCEP A	2026	2026	0	RCEPT-A!H5945
RCEP A	2027	2027	0	RCEPT-A!I5945
RCEP B	2022	2022	0	B!D5945
RCEP B	2023	2023	0	B!E5945
RCEP B	2024	2024	0	B!F5945
RCEP B	2025	2025	0	B!G5945
RCEP B	2026	2026	0	B!H5945
RCEP B	2027	2027	0	B!I5945
RCEP C	2022	2022	0	C!D5945
RCEP C	2023	2023	0	C!E5945
RCEP C	2024	2024	0	C!F5945
RCEP C	2025	2025	0	C!G5945
RCEP C	2026	2026	0	C!H5945
RCEP C	2027	2027	0	C!I5945

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5945
RCEP D	2023	2023	0	D!E5945
RCEP D	2024	2024	0	D!F5945
RCEP D	2025	2025	0	D!G5945
RCEP D	2026	2026	0	D!H5945
RCEP D	2027	2027	0	D!I5945
RCEP E	2022	2022	0	E!D5948
RCEP E	2023	2023	0	E!E5948
RCEP E	2024	2024	0	E!F5948
RCEP E	2025	2025	0	E!G5948
RCEP E	2026	2026	0	E!H5948
RCEP E	2027	2027	0	E!I5948
RCEP F	2022	2022	0	F!D5945
RCEP F	2023	2023	0	F!E5945
RCEP F	2024	2024	0	F!F5945
RCEP F	2025	2025	0	F!G5945
RCEP F	2026	2026	0	F!H5945
RCEP F	2027	2027	0	F!I5945
VIFTA	2024	2024	5.1	VI!F5493
VIFTA	2025	2025	4.3	VI!G5493
VIFTA	2026	2026	3.4	VI!H5493
VIFTA	2027	2027	2.6	VI!I5493

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 3921.14 has 5 lines; 3921.14.99 is distinguished from its siblings by: Other.	3921.14.21 Plates and sheets; 3921.14.29 Other; 3921.14.91 Plates and sheets; 3921.14.92 Film	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 3921.14.99. 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 3921.14.99 was checked against BT2026 (cell BT2026!N6127), 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.