Vietnam Tariff Intelligence

HS 3921.90.50 detail

HS code	3921.90.50
Description	Other plates, sheets, film, foil and strip, of plastics / - Other: / - - Of regenerated cellulose
Unit	kg/m2/chiếc
Generated	03/11/2026 17:29:23
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/39219050/

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!K6155
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6155
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6155
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
ACFTA	0 (-KH, MY, MM, PH)	0% (except KH, MY, MM, PH)	Consolidated 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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, MY, PH)	0% (except ID, MY, 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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E5966
ATIGA	2022	2022	0	AT!E5927
ATIGA	2023	2023	0	AT!F5927
ATIGA	2024	2024	0	AT!G5927
ATIGA	2025	2025	0	AT!H5927
ATIGA	2026	2026	0	AT!I5927
ATIGA	2027	2027	0	AT!J5927
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5971
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5971
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5971
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5971
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5971

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5971
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5969
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5969
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5969
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5969
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5969
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5969
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5977
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5933
AIFTA	30/12/2022	2022	8	AI!F5929
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G5929
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H5929
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I5929
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J5929
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K5929
VKFTA	2022	2022	0	VK!E5953
VKFTA	2023	2023	0	VK!F5953
VKFTA	2024	2024	0	VK!G5953
VKFTA	2025	2025	0	VK!H5953
VKFTA	2026	2026	0	VK!I5953
VKFTA	2027	2027	0	VK!J5953
VCFTA	2022	2022	0	VC!D5995
VCFTA	2023	2023	0	VC!E5995
VCFTA	2024	2024	0	VC!F5995
VCFTA	2025	2025	0	VC!G5995
VCFTA	2026	2026	0	VC!H5995

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I5995
VN-EAEU	2022	2022	1,9	EAV!D5980
VN-EAEU	2023	2023	1,3	EAV!E5980
VN-EAEU	2024	2024	0,6	EAV!F5980
VN-EAEU	2025	2025	0	EAV!G5980
VN-EAEU	2026	2026	0	EAV!H5980
VN-EAEU	2027	2027	0	EAV!I5980
AHKFTA	2022	2022	*	AKH!D5983
AHKFTA	2023	2023	*	AKH!E5983
AHKFTA	2024	2024	*	AKH!F5983
AHKFTA	2025	2025	*	AKH!G5983
AHKFTA	2026	2026	*	AKH!H5983
AHKFTA	2027	2027	*	AKH!I5983
EVFTA	2022	2022	3,5	EV-NK!D5968
EVFTA	2023	2023	2,3	EV-NK!E5968
EVFTA	2024	2024	1,1	EV-NK!F5968
EVFTA	2025	2025	0	EV-NK!G5968
EVFTA	2026	2026	0	EV-NK!H5968
EVFTA	2027	2027	0	EV-NK!I5968
UKVFTA	2022	2022	3,5	UKV!D5970
UKVFTA	2023	2023	2,3	UKV!E5970
UKVFTA	2024	2024	1,1	UKV!F5970
UKVFTA	2025	2025	0	UKV!G5970
UKVFTA	2026	2026	0	UKV!H5970
UKVFTA	2027	2027	0	UKV!I5970
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5952

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5952
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5952
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5952
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5952
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5952
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5952
RCEP A	2022	2022	0	RCEPT-A!D5973
RCEP A	2023	2023	0	RCEPT-A!E5973
RCEP A	2024	2024	0	RCEPT-A!F5973
RCEP A	2025	2025	0	RCEPT-A!G5973
RCEP A	2026	2026	0	RCEPT-A!H5973
RCEP A	2027	2027	0	RCEPT-A!I5973
RCEP B	2022	2022	0	B!D5973
RCEP B	2023	2023	0	B!E5973
RCEP B	2024	2024	0	B!F5973
RCEP B	2025	2025	0	B!G5973
RCEP B	2026	2026	0	B!H5973
RCEP B	2027	2027	0	B!I5973
RCEP C	2022	2022	0	C!D5973
RCEP C	2023	2023	0	C!E5973
RCEP C	2024	2024	0	C!F5973
RCEP C	2025	2025	0	C!G5973
RCEP C	2026	2026	0	C!H5973
RCEP C	2027	2027	0	C!I5973
RCEP D	2022	2022	0	D!D5973
RCEP D	2023	2023	0	D!E5973

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	0	D!F5973
RCEP D	2025	2025	0	D!G5973
RCEP D	2026	2026	0	D!H5973
RCEP D	2027	2027	0	D!I5973
RCEP E	2022	2022	0	E!D5976
RCEP E	2023	2023	0	E!E5976
RCEP E	2024	2024	0	E!F5976
RCEP E	2025	2025	0	E!G5976
RCEP E	2026	2026	0	E!H5976
RCEP E	2027	2027	0	E!I5976
RCEP F	2022	2022	0	F!D5973
RCEP F	2023	2023	0	F!E5973
RCEP F	2024	2024	0	F!F5973
RCEP F	2025	2025	0	F!G5973
RCEP F	2026	2026	0	F!H5973
RCEP F	2027	2027	0	F!I5973
VIFTA	2024	2024	0	VI!F5521
VIFTA	2025	2025	0	VI!G5521
VIFTA	2026	2026	0	VI!H5521
VIFTA	2027	2027	0	VI!I5521

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 7.5%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3921.90 has 11 lines; 3921.90.50 is distinguished from its siblings by: Of regenerated cellulose.	3921.90.10 Of vulcanised fibre; 3921.90.20 Of hardened proteins; 3921.90.30 Of chemical derivatives of natural rubber; 3921.90.41 Plates and sheets; 3921.90.42 Film; 3921.90.43 Textile laminated strip	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
HS-005	BLUE	Chapter 98 equivalent exists	3921.90.50 corresponds to Chapter 98 code 9834.38.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Tấm, phiến, màng, lá và dải khác, bằng plastic dùng để sản xuất sản phẩm công nghệ thông tin	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3921.90.50. 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 3921.90.50 was checked against BT2026 (cell BT2026!N6155), 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.