Vietnam Tariff Intelligence

HS 3923.10.20 detail

HS code	3923.10.20
Description	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics / - Boxes, cases, crates and similar articles: / - - Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles
Unit	kg/chiếc
Generated	07/11/2026 10:53:55
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/39231020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6175
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6175
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6175
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 (-KH, ID, MY, MM)	0% (except KH, 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(-KH, ID, PH)	0% (except KH, 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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/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!E5988
ATIGA	2022	2022	0	AT!E5949
ATIGA	2023	2023	0	AT!F5949
ATIGA	2024	2024	0	AT!G5949
ATIGA	2025	2025	0	AT!H5949
ATIGA	2026	2026	0	AT!I5949
ATIGA	2027	2027	0	AT!J5949
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E5993
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5993
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5993

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5993
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5993
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5993
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5991
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5991
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5991
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5991
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5991
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5991
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5999
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5955
AIFTA	30/12/2022	2022	0	AI!F5951
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5951
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5951
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5951
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5951
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5951
VKFTA	2022	2022	0	VK!E5975
VKFTA	2023	2023	0	VK!F5975
VKFTA	2024	2024	0	VK!G5975
VKFTA	2025	2025	0	VK!H5975
VKFTA	2026	2026	0	VK!I5975
VKFTA	2027	2027	0	VK!J5975
VCFTA	2022	2022	6	VC!D6017
VCFTA	2023	2023	5	VC!E6017
VCFTA	2024	2024	3	VC!F6017

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	2	VC!G6017
VCFTA	2026	2026	1	VC!H6017
VCFTA	2027	2027	0	VC!I6017
VN-EAEU	2022	2022	0	EAV!D6002
VN-EAEU	2023	2023	0	EAV!E6002
VN-EAEU	2024	2024	0	EAV!F6002
VN-EAEU	2025	2025	0	EAV!G6002
VN-EAEU	2026	2026	0	EAV!H6002
VN-EAEU	2027	2027	0	EAV!I6002
AHKFTA	2022	2022	6	AKH!D6005
AHKFTA	2023	2023	4	AKH!E6005
AHKFTA	2024	2024	4	AKH!F6005
AHKFTA	2025	2025	2	AKH!G6005
AHKFTA	2026	2026	2	AKH!H6005
AHKFTA	2027	2027	0	AKH!I6005
EVFTA	2022	2022	2,5	EV-NK!D5990
EVFTA	2023	2023	0	EV-NK!E5990
EVFTA	2024	2024	0	EV-NK!F5990
EVFTA	2025	2025	0	EV-NK!G5990
EVFTA	2026	2026	0	EV-NK!H5990
EVFTA	2027	2027	0	EV-NK!I5990
UKVFTA	2022	2022	2,5	UKV!D5992
UKVFTA	2023	2023	0	UKV!E5992
UKVFTA	2024	2024	0	UKV!F5992
UKVFTA	2025	2025	0	UKV!G5992
UKVFTA	2026	2026	0	UKV!H5992

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5992
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5974
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5974
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5974
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5974
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5974
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5974
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5974
RCEP A	2022	2022	0	RCEPT-A!D5995
RCEP A	2023	2023	0	RCEPT-A!E5995
RCEP A	2024	2024	0	RCEPT-A!F5995
RCEP A	2025	2025	0	RCEPT-A!G5995
RCEP A	2026	2026	0	RCEPT-A!H5995
RCEP A	2027	2027	0	RCEPT-A!I5995
RCEP B	2022	2022	0	B!D5995
RCEP B	2023	2023	0	B!E5995
RCEP B	2024	2024	0	B!F5995
RCEP B	2025	2025	0	B!G5995
RCEP B	2026	2026	0	B!H5995
RCEP B	2027	2027	0	B!I5995
RCEP C	2022	2022	0	C!D5995
RCEP C	2023	2023	0	C!E5995
RCEP C	2024	2024	0	C!F5995
RCEP C	2025	2025	0	C!G5995
RCEP C	2026	2026	0	C!H5995
RCEP C	2027	2027	0	C!I5995

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5995
RCEP D	2023	2023	0	D!E5995
RCEP D	2024	2024	0	D!F5995
RCEP D	2025	2025	0	D!G5995
RCEP D	2026	2026	0	D!H5995
RCEP D	2027	2027	0	D!I5995
RCEP E	2022	2022	0	E!D5998
RCEP E	2023	2023	0	E!E5998
RCEP E	2024	2024	0	E!F5998
RCEP E	2025	2025	0	E!G5998
RCEP E	2026	2026	0	E!H5998
RCEP E	2027	2027	0	E!I5998
RCEP F	2022	2022	0	F!D5995
RCEP F	2023	2023	0	F!E5995
RCEP F	2024	2024	0	F!F5995
RCEP F	2025	2025	0	F!G5995
RCEP F	2026	2026	0	F!H5995
RCEP F	2027	2027	0	F!I5995
VIFTA	2024	2024	0	VI!F5541
VIFTA	2025	2025	0	VI!G5541
VIFTA	2026	2026	0	VI!H5541
VIFTA	2027	2027	0	VI!I5541

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 3923.10 has 3 lines; 3923.10.20 is distinguished from its siblings by: Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles.	3923.10.10 Cases for film, tape and optical discs; 3923.10.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3923.10.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3923.10.20	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 3923.10.20. 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 10% for 3923.10.20 was checked against BT2026 (cell BT2026!N6175), 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.