Vietnam Tariff Intelligence

HS 3923.10.90 detail

HS code	3923.10.90
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
Unit	kg/chiếc
Generated	04/11/2026 21:22:41
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/39231090/

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!K6176
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6176
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6176
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!E5989
ATIGA	2022	2022	0	AT!E5950
ATIGA	2023	2023	0	AT!F5950
ATIGA	2024	2024	0	AT!G5950
ATIGA	2025	2025	0	AT!H5950
ATIGA	2026	2026	0	AT!I5950
ATIGA	2027	2027	0	AT!J5950
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E5994
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5994
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5994

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5994
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5994
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5994
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5992
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5992
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5992
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5992
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5992
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5992
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6000
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5956
AIFTA	30/12/2022	2022	0	AI!F5952
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5952
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5952
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5952
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5952
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5952
VKFTA	2022	2022	0	VK!E5976
VKFTA	2023	2023	0	VK!F5976
VKFTA	2024	2024	0	VK!G5976
VKFTA	2025	2025	0	VK!H5976
VKFTA	2026	2026	0	VK!I5976
VKFTA	2027	2027	0	VK!J5976
VCFTA	2022	2022	6	VC!D6018
VCFTA	2023	2023	5	VC!E6018
VCFTA	2024	2024	3	VC!F6018

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	2	VC!G6018
VCFTA	2026	2026	1	VC!H6018
VCFTA	2027	2027	0	VC!I6018
VN-EAEU	2022	2022	0	EAV!D6003
VN-EAEU	2023	2023	0	EAV!E6003
VN-EAEU	2024	2024	0	EAV!F6003
VN-EAEU	2025	2025	0	EAV!G6003
VN-EAEU	2026	2026	0	EAV!H6003
VN-EAEU	2027	2027	0	EAV!I6003
AHKFTA	2022	2022	6	AKH!D6006
AHKFTA	2023	2023	4	AKH!E6006
AHKFTA	2024	2024	4	AKH!F6006
AHKFTA	2025	2025	2	AKH!G6006
AHKFTA	2026	2026	2	AKH!H6006
AHKFTA	2027	2027	0	AKH!I6006
EVFTA	2022	2022	2,5	EV-NK!D5991
EVFTA	2023	2023	0	EV-NK!E5991
EVFTA	2024	2024	0	EV-NK!F5991
EVFTA	2025	2025	0	EV-NK!G5991
EVFTA	2026	2026	0	EV-NK!H5991
EVFTA	2027	2027	0	EV-NK!I5991
UKVFTA	2022	2022	2,5	UKV!D5993
UKVFTA	2023	2023	0	UKV!E5993
UKVFTA	2024	2024	0	UKV!F5993
UKVFTA	2025	2025	0	UKV!G5993
UKVFTA	2026	2026	0	UKV!H5993

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5993
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5975
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5975
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5975
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5975
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5975
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5975
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5975
RCEP A	2022	2022	0	RCEPT-A!D5996
RCEP A	2023	2023	0	RCEPT-A!E5996
RCEP A	2024	2024	0	RCEPT-A!F5996
RCEP A	2025	2025	0	RCEPT-A!G5996
RCEP A	2026	2026	0	RCEPT-A!H5996
RCEP A	2027	2027	0	RCEPT-A!I5996
RCEP B	2022	2022	0	B!D5996
RCEP B	2023	2023	0	B!E5996
RCEP B	2024	2024	0	B!F5996
RCEP B	2025	2025	0	B!G5996
RCEP B	2026	2026	0	B!H5996
RCEP B	2027	2027	0	B!I5996
RCEP C	2022	2022	0	C!D5996
RCEP C	2023	2023	0	C!E5996
RCEP C	2024	2024	0	C!F5996
RCEP C	2025	2025	0	C!G5996
RCEP C	2026	2026	0	C!H5996
RCEP C	2027	2027	0	C!I5996

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5996
RCEP D	2023	2023	0	D!E5996
RCEP D	2024	2024	0	D!F5996
RCEP D	2025	2025	0	D!G5996
RCEP D	2026	2026	0	D!H5996
RCEP D	2027	2027	0	D!I5996
RCEP E	2022	2022	0	E!D5999
RCEP E	2023	2023	0	E!E5999
RCEP E	2024	2024	0	E!F5999
RCEP E	2025	2025	0	E!G5999
RCEP E	2026	2026	0	E!H5999
RCEP E	2027	2027	0	E!I5999
RCEP F	2022	2022	0	F!D5996
RCEP F	2023	2023	0	F!E5996
RCEP F	2024	2024	0	F!F5996
RCEP F	2025	2025	0	F!G5996
RCEP F	2026	2026	0	F!H5996
RCEP F	2027	2027	0	F!I5996
VIFTA	2024	2024	0	VI!F5542
VIFTA	2025	2025	0	VI!G5542
VIFTA	2026	2026	0	VI!H5542
VIFTA	2027	2027	0	VI!I5542

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3923.10 has 3 lines; 3923.10.90 is distinguished from its siblings by: Other.	3923.10.10 Cases for film, tape and optical discs; 3923.10.20 Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	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 3923.10.90. 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 10% for 3923.10.90 was checked against BT2026 (cell BT2026!N6176), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.