Vietnam Tariff Intelligence

HS 3924.10.91 detail

HS code	3924.10.91
Description	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics / - Tableware and kitchenware: / - - Other: / - - - Baby feeding bottles
Unit	bộ/chiếc
Generated	03/11/2026 14:09:04
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/39241091/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6202
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N6202
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6202
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, PH)	0% (except KH, ID, MY, MM, PH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	15.4	15.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	22	22%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E6016
ATIGA	2022	2022	0	AT!E5977
ATIGA	2023	2023	0	AT!F5977
ATIGA	2024	2024	0	AT!G5977
ATIGA	2025	2025	0	AT!H5977
ATIGA	2026	2026	0	AT!I5977
ATIGA	2027	2027	0	AT!J5977
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6021
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6021
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6021

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6021
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6021
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6021
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6019
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6019
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6019
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6019
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6019
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6019
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6027
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5983
AIFTA	30/12/2022	2022	*	AI!F5979
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5979
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5979
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5979
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5979
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5979
VKFTA	2022	2022	5	VK!E6003
VKFTA	2023	2023	5	VK!F6003
VKFTA	2024	2024	5	VK!G6003
VKFTA	2025	2025	5	VK!H6003
VKFTA	2026	2026	5	VK!I6003
VKFTA	2027	2027	5	VK!J6003
VCFTA	2022	2022	12	VC!D6045
VCFTA	2023	2023	10	VC!E6045
VCFTA	2024	2024	7	VC!F6045

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G6045
VCFTA	2026	2026	2	VC!H6045
VCFTA	2027	2027	0	VC!I6045
VN-EAEU	2022	2022	6	EAV!D6030
VN-EAEU	2023	2023	4	EAV!E6030
VN-EAEU	2024	2024	2	EAV!F6030
VN-EAEU	2025	2025	0	EAV!G6030
VN-EAEU	2026	2026	0	EAV!H6030
VN-EAEU	2027	2027	0	EAV!I6030
AHKFTA	2022	2022	22	AKH!D6033
AHKFTA	2023	2023	22	AKH!E6033
AHKFTA	2024	2024	22	AKH!F6033
AHKFTA	2025	2025	22	AKH!G6033
AHKFTA	2026	2026	22	AKH!H6033
AHKFTA	2027	2027	22	AKH!I6033
EVFTA	2022	2022	13,5	EV-NK!D6018
EVFTA	2023	2023	9	EV-NK!E6018
EVFTA	2024	2024	4,5	EV-NK!F6018
EVFTA	2025	2025	0	EV-NK!G6018
EVFTA	2026	2026	0	EV-NK!H6018
EVFTA	2027	2027	0	EV-NK!I6018
UKVFTA	2022	2022	13,5	UKV!D6020
UKVFTA	2023	2023	9	UKV!E6020
UKVFTA	2024	2024	4,5	UKV!F6020
UKVFTA	2025	2025	0	UKV!G6020
UKVFTA	2026	2026	0	UKV!H6020

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6020
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6002
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6002
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6002
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6002
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6002
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6002
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6002
RCEP A	2022	2022	20,5	RCEPT-A!D6023
RCEP A	2023	2023	19,1	RCEPT-A!E6023
RCEP A	2024	2024	17,6	RCEPT-A!F6023
RCEP A	2025	2025	16,1	RCEPT-A!G6023
RCEP A	2026	2026	14,7	RCEPT-A!H6023
RCEP A	2027	2027	13,2	RCEPT-A!I6023
RCEP B	2022	2022	20,5	B!D6023
RCEP B	2023	2023	19,1	B!E6023
RCEP B	2024	2024	17,6	B!F6023
RCEP B	2025	2025	16,1	B!G6023
RCEP B	2026	2026	14,7	B!H6023
RCEP B	2027	2027	13,2	B!I6023
RCEP C	2022	2022	22	C!D6023
RCEP C	2023	2023	22	C!E6023
RCEP C	2024	2024	22	C!F6023
RCEP C	2025	2025	22	C!G6023
RCEP C	2026	2026	22	C!H6023
RCEP C	2027	2027	22	C!I6023

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22	D!D6023
RCEP D	2023	2023	22	D!E6023
RCEP D	2024	2024	22	D!F6023
RCEP D	2025	2025	22	D!G6023
RCEP D	2026	2026	22	D!H6023
RCEP D	2027	2027	22	D!I6023
RCEP E	2022	2022	22	E!D6026
RCEP E	2023	2023	22	E!E6026
RCEP E	2024	2024	22	E!F6026
RCEP E	2025	2025	22	E!G6026
RCEP E	2026	2026	22	E!H6026
RCEP E	2027	2027	22	E!I6026
RCEP F	2022	2022	20,5	F!D6023
RCEP F	2023	2023	19,1	F!E6023
RCEP F	2024	2024	17,6	F!F6023
RCEP F	2025	2025	16,1	F!G6023
RCEP F	2026	2026	14,7	F!H6023
RCEP F	2027	2027	13,2	F!I6023
VIFTA	2024	2024	19.8	VI!F5568
VIFTA	2025	2025	17.6	VI!G5568
VIFTA	2026	2026	15.4	VI!H5568
VIFTA	2027	2027	13.2	VI!I5568

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 22%, RCEP (Annex C) 22%, RCEP (Annex D) 22%, RCEP (Annex E) 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		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 3924.10 has 3 lines; 3924.10.91 is distinguished from its siblings by: Baby feeding bottles.	3924.10.10 Of melamine; 3924.10.99 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	3924.10.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3924.10.91	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 3924.10.91. 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 22% for 3924.10.91 was checked against BT2026 (cell BT2026!N6202), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.