Vietnam Tariff Intelligence

HS 3926.90.42 detail

HS code	3926.90.42
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Safety and protective devices: / - - - Protective masks for use in welding and similar work
Unit	kg/chiếc
Generated	03/11/2026 15:59:44
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/39269042/

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!K6232
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6232
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6232
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, MM, PH)	0% (except KH, ID, 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
AKFTA	0(-KH, ID, LA)	0% (except KH, ID, LA)	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
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
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
RCEP (Annex A)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3	3%	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
RCEP (Annex C)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6048
ATIGA	2022	2022	0	AT!E6009
ATIGA	2023	2023	0	AT!F6009
ATIGA	2024	2024	0	AT!G6009
ATIGA	2025	2025	0	AT!H6009
ATIGA	2026	2026	0	AT!I6009
ATIGA	2027	2027	0	AT!J6009
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6053
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6053
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6053

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6053
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6053
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6053
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6051
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6051
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6051
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6051
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6051
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6051
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6059
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6015
AIFTA	30/12/2022	2022	16	AI!F6011
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G6011
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H6011
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I6011
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J6011
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K6011
VKFTA	2022	2022	0	VK!E6035
VKFTA	2023	2023	0	VK!F6035
VKFTA	2024	2024	0	VK!G6035
VKFTA	2025	2025	0	VK!H6035
VKFTA	2026	2026	0	VK!I6035
VKFTA	2027	2027	0	VK!J6035
VCFTA	2022	2022	3	VC!D6077
VCFTA	2023	2023	1	VC!E6077
VCFTA	2024	2024	0	VC!F6077

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6077
VCFTA	2026	2026	0	VC!H6077
VCFTA	2027	2027	0	VC!I6077
VN-EAEU	2022	2022	2,2	EAV!D6062
VN-EAEU	2023	2023	1,5	EAV!E6062
VN-EAEU	2024	2024	0,7	EAV!F6062
VN-EAEU	2025	2025	0	EAV!G6062
VN-EAEU	2026	2026	0	EAV!H6062
VN-EAEU	2027	2027	0	EAV!I6062
AHKFTA	2022	2022	6	AKH!D6065
AHKFTA	2023	2023	6	AKH!E6065
AHKFTA	2024	2024	6	AKH!F6065
AHKFTA	2025	2025	6	AKH!G6065
AHKFTA	2026	2026	6	AKH!H6065
AHKFTA	2027	2027	6	AKH!I6065
EVFTA	2022	2022	2,5	EV-NK!D6050
EVFTA	2023	2023	0	EV-NK!E6050
EVFTA	2024	2024	0	EV-NK!F6050
EVFTA	2025	2025	0	EV-NK!G6050
EVFTA	2026	2026	0	EV-NK!H6050
EVFTA	2027	2027	0	EV-NK!I6050
UKVFTA	2022	2022	2,5	UKV!D6052
UKVFTA	2023	2023	0	UKV!E6052
UKVFTA	2024	2024	0	UKV!F6052
UKVFTA	2025	2025	0	UKV!G6052
UKVFTA	2026	2026	0	UKV!H6052

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6052
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6036
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6036
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6036
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6036
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6036
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6036
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6036
RCEP A	2022	2022	5,4	RCEPT-A!D6055
RCEP A	2023	2023	4,8	RCEPT-A!E6055
RCEP A	2024	2024	4,2	RCEPT-A!F6055
RCEP A	2025	2025	3,6	RCEPT-A!G6055
RCEP A	2026	2026	3	RCEPT-A!H6055
RCEP A	2027	2027	2,4	RCEPT-A!I6055
RCEP B	2022	2022	5,4	B!D6055
RCEP B	2023	2023	4,8	B!E6055
RCEP B	2024	2024	4,2	B!F6055
RCEP B	2025	2025	3,6	B!G6055
RCEP B	2026	2026	3	B!H6055
RCEP B	2027	2027	2,4	B!I6055
RCEP C	2022	2022	5,4	C!D6055
RCEP C	2023	2023	4,8	C!E6055
RCEP C	2024	2024	4,2	C!F6055
RCEP C	2025	2025	3,6	C!G6055
RCEP C	2026	2026	3	C!H6055
RCEP C	2027	2027	2,4	C!I6055

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5,5	D!D6055
RCEP D	2023	2023	4,9	D!E6055
RCEP D	2024	2024	4,4	D!F6055
RCEP D	2025	2025	3,8	D!G6055
RCEP D	2026	2026	3,3	D!H6055
RCEP D	2027	2027	2,7	D!I6055
RCEP E	2022	2022	5,4	E!D6058
RCEP E	2023	2023	4,8	E!E6058
RCEP E	2024	2024	4,2	E!F6058
RCEP E	2025	2025	3,6	E!G6058
RCEP E	2026	2026	3	E!H6058
RCEP E	2027	2027	2,4	E!I6058
RCEP F	2022	2022	5,4	F!D6055
RCEP F	2023	2023	4,8	F!E6055
RCEP F	2024	2024	4,2	F!F6055
RCEP F	2025	2025	3,6	F!G6055
RCEP F	2026	2026	3	F!H6055
RCEP F	2027	2027	2,4	F!I6055
VIFTA	2024	2024	0	VI!F5598
VIFTA	2025	2025	0	VI!G5598
VIFTA	2026	2026	0	VI!H5598
VIFTA	2027	2027	0	VI!I5598

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): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)		01/2021/TT-BLĐTBXH	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 6%, AIFTA 15%: 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 3926.90 has 19 lines; 3926.90.42 is distinguished from its siblings by: Protective masks for use in welding and similar work.	3926.90.10 Floats for fishing nets; 3926.90.20 Fans and handscreens, frames and handles therefor, and parts thereof; 3926.90.32 Plastic moulds with denture imprints; 3926.90.39 Other; 3926.90.41 Police shields; 3926.90.44 Life saving cushions for the protection of persons falling from heights	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 3926.90.42. 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 3926.90.42 was checked against BT2026 (cell BT2026!N6232), 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)
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)

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.