Vietnam Tariff Intelligence

# HS 3926.90.91 detail

| | |
|---|---|
| **HS code** | 3926.90.91 |
| **Description** | Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Other: / - - - Of a kind used for grain storage |
| **Unit** | kg/chiếc |
| **Generated** | 05/11/2026 11:48:12 |
| **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/39269091/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 22.5 | 22.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6245 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6245 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6245 |
| 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 |
| 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 |
| VNCU | 0 | 0% | Consolidated BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VCFTA | 2 | 2% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 7,5 | 7.5% | 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 B) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,2 | 8.2% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 15 | 15% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VN-CAM | | No data | No data | | S | 56/2026/NĐ-CP | No data |
| AIFTA | 22.5 | 22.5% | 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!E6061 |
| ATIGA | 2022 | 2022 | 0 | AT!E6022 |
| ATIGA | 2023 | 2023 | 0 | AT!F6022 |
| ATIGA | 2024 | 2024 | 0 | AT!G6022 |
| ATIGA | 2025 | 2025 | 0 | AT!H6022 |
| ATIGA | 2026 | 2026 | 0 | AT!I6022 |
| ATIGA | 2027 | 2027 | 0 | AT!J6022 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E6066 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6066 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6066 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6066 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6066 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6066 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E6064 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F6064 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6064 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6064 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6064 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6064 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F6072 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H6028 |
| AIFTA | 30/12/2022 | 2022 | 24 | AI!F6024 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 23 | AI!G6024 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 23 | AI!H6024 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 22.5 | AI!I6024 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 22.5 | AI!J6024 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 22.5 | AI!K6024 |
| VKFTA | 2022 | 2022 | 0 | VK!E6048 |
| VKFTA | 2023 | 2023 | 0 | VK!F6048 |
| VKFTA | 2024 | 2024 | 0 | VK!G6048 |
| VKFTA | 2025 | 2025 | 0 | VK!H6048 |
| VKFTA | 2026 | 2026 | 0 | VK!I6048 |
| VKFTA | 2027 | 2027 | 0 | VK!J6048 |
| VCFTA | 2022 | 2022 | 9 | VC!D6090 |
| VCFTA | 2023 | 2023 | 7 | VC!E6090 |
| VCFTA | 2024 | 2024 | 5 | VC!F6090 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 3 | VC!G6090 |
| VCFTA | 2026 | 2026 | 2 | VC!H6090 |
| VCFTA | 2027 | 2027 | 0 | VC!I6090 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D6075 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E6075 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F6075 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6075 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6075 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6075 |
| VNCU | 2022 | 2022 | 0 | VNCU!D779 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E779 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D6078 |
| AHKFTA | 2023 | 2023 | 15 | AKH!E6078 |
| AHKFTA | 2024 | 2024 | 15 | AKH!F6078 |
| AHKFTA | 2025 | 2025 | 15 | AKH!G6078 |
| AHKFTA | 2026 | 2026 | 15 | AKH!H6078 |
| AHKFTA | 2027 | 2027 | 15 | AKH!I6078 |
| EVFTA | 2022 | 2022 | 3,7 | EV-NK!D6063 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E6063 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F6063 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6063 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6063 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6063 |
| UKVFTA | 2022 | 2022 | 3,7 | UKV!D6065 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E6065 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F6065 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 0 | UKV!G6065 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6065 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I6065 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6049 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6049 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6049 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6049 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6049 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6049 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6049 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D6068 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E6068 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F6068 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G6068 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H6068 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I6068 |
| RCEP B | 2022 | 2022 | 13,5 | B!D6068 |
| RCEP B | 2023 | 2023 | 12 | B!E6068 |
| RCEP B | 2024 | 2024 | 10,5 | B!F6068 |
| RCEP B | 2025 | 2025 | 9 | B!G6068 |
| RCEP B | 2026 | 2026 | 7,5 | B!H6068 |
| RCEP B | 2027 | 2027 | 6 | B!I6068 |
| RCEP C | 2022 | 2022 | 13,5 | C!D6068 |
| RCEP C | 2023 | 2023 | 12 | C!E6068 |
| RCEP C | 2024 | 2024 | 10,5 | C!F6068 |
| RCEP C | 2025 | 2025 | 9 | C!G6068 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 7,5 | C!H6068 |
| RCEP C | 2027 | 2027 | 6 | C!I6068 |
| RCEP D | 2022 | 2022 | 13,6 | D!D6068 |
| RCEP D | 2023 | 2023 | 12,3 | D!E6068 |
| RCEP D | 2024 | 2024 | 10,9 | D!F6068 |
| RCEP D | 2025 | 2025 | 9,5 | D!G6068 |
| RCEP D | 2026 | 2026 | 8,2 | D!H6068 |
| RCEP D | 2027 | 2027 | 6,8 | D!I6068 |
| RCEP E | 2022 | 2022 | 13,5 | E!D6071 |
| RCEP E | 2023 | 2023 | 12 | E!E6071 |
| RCEP E | 2024 | 2024 | 10,5 | E!F6071 |
| RCEP E | 2025 | 2025 | 9 | E!G6071 |
| RCEP E | 2026 | 2026 | 7,5 | E!H6071 |
| RCEP E | 2027 | 2027 | 6 | E!I6071 |
| RCEP F | 2022 | 2022 | 13,5 | F!D6068 |
| RCEP F | 2023 | 2023 | 12 | F!E6068 |
| RCEP F | 2024 | 2024 | 10,5 | F!F6068 |
| RCEP F | 2025 | 2025 | 9 | F!G6068 |
| RCEP F | 2026 | 2026 | 7,5 | F!H6068 |
| RCEP F | 2027 | 2027 | 6 | F!I6068 |
| VIFTA | 2024 | 2024 | 0 | VI!F5611 |
| VIFTA | 2025 | 2025 | 0 | VI!G5611 |
| VIFTA | 2026 | 2026 | 0 | VI!H5611 |
| VIFTA | 2027 | 2027 | 0 | VI!I5611 |

## 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 15%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | 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; 3926.90.91 is distinguished from its siblings by: Of a kind used for grain storage. | 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; 3926.90.42 Protective masks for use in welding and similar work | 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3926.90.91. 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 15% for 3926.90.91 was checked against BT2026 (cell BT2026!N6245), 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) |

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.