Vietnam Tariff Intelligence

HS 3912.12.00 detail

HS code	3912.12.00
Description	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms / - Cellulose acetates: / - - Plasticised
Unit	kg
Generated	09/11/2026 20:45:28
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/39121200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5856
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5856
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5856
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0%	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
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
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!E5660
ATIGA	2022	2022	0	AT!E5621

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F5621
ATIGA	2024	2024	0	AT!G5621
ATIGA	2025	2025	0	AT!H5621
ATIGA	2026	2026	0	AT!I5621
ATIGA	2027	2027	0	AT!J5621
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5665
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5665
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5665
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5665
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5665
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5665
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5663
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5663
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5663
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5663
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5663
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5663
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5665
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5627
AIFTA	30/12/2022	2022	0	AI!F5623
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5623
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5623
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5623
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5623
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5623
VKFTA	2022	2022	0	VK!E5634

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F5634
VKFTA	2024	2024	0	VK!G5634
VKFTA	2025	2025	0	VK!H5634
VKFTA	2026	2026	0	VK!I5634
VKFTA	2027	2027	0	VK!J5634
VCFTA	2022	2022	0	VC!D5673
VCFTA	2023	2023	0	VC!E5673
VCFTA	2024	2024	0	VC!F5673
VCFTA	2025	2025	0	VC!G5673
VCFTA	2026	2026	0	VC!H5673
VCFTA	2027	2027	0	VC!I5673
VN-EAEU	2022	2022	0	EAV!D5674
VN-EAEU	2023	2023	0	EAV!E5674
VN-EAEU	2024	2024	0	EAV!F5674
VN-EAEU	2025	2025	0	EAV!G5674
VN-EAEU	2026	2026	0	EAV!H5674
VN-EAEU	2027	2027	0	EAV!I5674
AHKFTA	2022	2022	0	AKH!D5677
AHKFTA	2023	2023	0	AKH!E5677
AHKFTA	2024	2024	0	AKH!F5677
AHKFTA	2025	2025	0	AKH!G5677
AHKFTA	2026	2026	0	AKH!H5677
AHKFTA	2027	2027	0	AKH!I5677
EVFTA	2022	2022	0	EV-NK!D5646
EVFTA	2023	2023	0	EV-NK!E5646
EVFTA	2024	2024	0	EV-NK!F5646

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G5646
EVFTA	2026	2026	0	EV-NK!H5646
EVFTA	2027	2027	0	EV-NK!I5646
UKVFTA	2022	2022	0	UKV!D5648
UKVFTA	2023	2023	0	UKV!E5648
UKVFTA	2024	2024	0	UKV!F5648
UKVFTA	2025	2025	0	UKV!G5648
UKVFTA	2026	2026	0	UKV!H5648
UKVFTA	2027	2027	0	UKV!I5648
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5646
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5646
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5646
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5646
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5646
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5646
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5646
RCEP A	2022	2022	0	RCEPT-A!D5667
RCEP A	2023	2023	0	RCEPT-A!E5667
RCEP A	2024	2024	0	RCEPT-A!F5667
RCEP A	2025	2025	0	RCEPT-A!G5667
RCEP A	2026	2026	0	RCEPT-A!H5667
RCEP A	2027	2027	0	RCEPT-A!I5667
RCEP B	2022	2022	0	B!D5667
RCEP B	2023	2023	0	B!E5667
RCEP B	2024	2024	0	B!F5667
RCEP B	2025	2025	0	B!G5667

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H5667
RCEP B	2027	2027	0	B!I5667
RCEP C	2022	2022	0	C!D5667
RCEP C	2023	2023	0	C!E5667
RCEP C	2024	2024	0	C!F5667
RCEP C	2025	2025	0	C!G5667
RCEP C	2026	2026	0	C!H5667
RCEP C	2027	2027	0	C!I5667
RCEP D	2022	2022	0	D!D5667
RCEP D	2023	2023	0	D!E5667
RCEP D	2024	2024	0	D!F5667
RCEP D	2025	2025	0	D!G5667
RCEP D	2026	2026	0	D!H5667
RCEP D	2027	2027	0	D!I5667
RCEP E	2022	2022	0	E!D5670
RCEP E	2023	2023	0	E!E5670
RCEP E	2024	2024	0	E!F5670
RCEP E	2025	2025	0	E!G5670
RCEP E	2026	2026	0	E!H5670
RCEP E	2027	2027	0	E!I5670
RCEP F	2022	2022	0	F!D5667
RCEP F	2023	2023	0	F!E5667
RCEP F	2024	2024	0	F!F5667
RCEP F	2025	2025	0	F!G5667
RCEP F	2026	2026	0	F!H5667
RCEP F	2027	2027	0	F!I5667

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F5222
VIFTA	2025	2025	0	VI!G5222
VIFTA	2026	2026	0	VI!H5222
VIFTA	2027	2027	0	VI!I5222

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): DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/TT-BCT)		42/2019/TT-BCT, 33/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 3912.12.00. 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 0% for 3912.12.00 was checked against BT2026 (cell BT2026!N5856), 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
DM HH mua bán, trao đổi qua cửa khẩu phụ, lối mở biên giới của thương nhân (42/2019/TT-BCT, 33/2025/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.