Vietnam Tariff Intelligence

# HS 3918.90.99 detail

| | |
|---|---|
| **HS code** | 3918.90.99 |
| **Description** | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter / - Of other plastics: / - - Other: / - - - Other |
| **Unit** | kg/m2/chiếc |
| **Generated** | 04/11/2026 06:02:42 |
| **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/39189099/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 40.5 | 40.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K5996 |
| Preferential (MFN) | 27 | 27% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N5996 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q5996 |
| 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 (-ID, MM, PH) | 0% (except 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 |
| 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 |
| 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 |
| 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) | 18 | 18% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 18 | 18% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 18 | 18% | 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) | 20,3 | 20.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 18.9 | 18.9% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 27 | 27% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 27 | 27% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 27 | 27% | 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!E5804 |
| ATIGA | 2022 | 2022 | 0 | AT!E5765 |
| ATIGA | 2023 | 2023 | 0 | AT!F5765 |
| ATIGA | 2024 | 2024 | 0 | AT!G5765 |
| ATIGA | 2025 | 2025 | 0 | AT!H5765 |
| ATIGA | 2026 | 2026 | 0 | AT!I5765 |
| ATIGA | 2027 | 2027 | 0 | AT!J5765 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E5809 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F5809 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G5809 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H5809 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I5809 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J5809 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E5807 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F5807 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G5807 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H5807 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I5807 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J5807 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F5809 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H5771 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F5767 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G5767 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H5767 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I5767 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J5767 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K5767 |
| VKFTA | 2022 | 2022 | 5 | VK!E5778 |
| VKFTA | 2023 | 2023 | 5 | VK!F5778 |
| VKFTA | 2024 | 2024 | 5 | VK!G5778 |
| VKFTA | 2025 | 2025 | 5 | VK!H5778 |
| VKFTA | 2026 | 2026 | 5 | VK!I5778 |
| VKFTA | 2027 | 2027 | 5 | VK!J5778 |
| VCFTA | 2022 | 2022 | 6 | VC!D5833 |
| VCFTA | 2023 | 2023 | 3 | VC!E5833 |
| VCFTA | 2024 | 2024 | 0 | VC!F5833 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G5833 |
| VCFTA | 2026 | 2026 | 0 | VC!H5833 |
| VCFTA | 2027 | 2027 | 0 | VC!I5833 |
| VN-EAEU | 2022 | 2022 | 7,4 | EAV!D5818 |
| VN-EAEU | 2023 | 2023 | 4,9 | EAV!E5818 |
| VN-EAEU | 2024 | 2024 | 2,5 | EAV!F5818 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G5818 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H5818 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I5818 |
| AHKFTA | 2022 | 2022 | 27 | AKH!D5821 |
| AHKFTA | 2023 | 2023 | 27 | AKH!E5821 |
| AHKFTA | 2024 | 2024 | 27 | AKH!F5821 |
| AHKFTA | 2025 | 2025 | 27 | AKH!G5821 |
| AHKFTA | 2026 | 2026 | 27 | AKH!H5821 |
| AHKFTA | 2027 | 2027 | 27 | AKH!I5821 |
| EVFTA | 2022 | 2022 | 13,5 | EV-NK!D5806 |
| EVFTA | 2023 | 2023 | 9 | EV-NK!E5806 |
| EVFTA | 2024 | 2024 | 4,5 | EV-NK!F5806 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G5806 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H5806 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I5806 |
| UKVFTA | 2022 | 2022 | 13,5 | UKV!D5808 |
| UKVFTA | 2023 | 2023 | 9 | UKV!E5808 |
| UKVFTA | 2024 | 2024 | 4,5 | UKV!F5808 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G5808 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H5808 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I5808 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D5790 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E5790 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F5790 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G5790 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H5790 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I5790 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J5790 |
| RCEP A | 2022 | 2022 | 25,2 | RCEPT-A!D5811 |
| RCEP A | 2023 | 2023 | 23,4 | RCEPT-A!E5811 |
| RCEP A | 2024 | 2024 | 21,6 | RCEPT-A!F5811 |
| RCEP A | 2025 | 2025 | 19,8 | RCEPT-A!G5811 |
| RCEP A | 2026 | 2026 | 18 | RCEPT-A!H5811 |
| RCEP A | 2027 | 2027 | 16,2 | RCEPT-A!I5811 |
| RCEP B | 2022 | 2022 | 25,2 | B!D5811 |
| RCEP B | 2023 | 2023 | 23,4 | B!E5811 |
| RCEP B | 2024 | 2024 | 21,6 | B!F5811 |
| RCEP B | 2025 | 2025 | 19,8 | B!G5811 |
| RCEP B | 2026 | 2026 | 18 | B!H5811 |
| RCEP B | 2027 | 2027 | 16,2 | B!I5811 |
| RCEP C | 2022 | 2022 | 25,7 | C!D5811 |
| RCEP C | 2023 | 2023 | 24,3 | C!E5811 |
| RCEP C | 2024 | 2024 | 23 | C!F5811 |
| RCEP C | 2025 | 2025 | 21,6 | C!G5811 |
| RCEP C | 2026 | 2026 | 20,3 | C!H5811 |
| RCEP C | 2027 | 2027 | 18,9 | C!I5811 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 27 | D!D5811 |
| RCEP D | 2023 | 2023 | 27 | D!E5811 |
| RCEP D | 2024 | 2024 | 27 | D!F5811 |
| RCEP D | 2025 | 2025 | 27 | D!G5811 |
| RCEP D | 2026 | 2026 | 27 | D!H5811 |
| RCEP D | 2027 | 2027 | 27 | D!I5811 |
| RCEP E | 2022 | 2022 | 27 | E!D5814 |
| RCEP E | 2023 | 2023 | 27 | E!E5814 |
| RCEP E | 2024 | 2024 | 27 | E!F5814 |
| RCEP E | 2025 | 2025 | 27 | E!G5814 |
| RCEP E | 2026 | 2026 | 27 | E!H5814 |
| RCEP E | 2027 | 2027 | 27 | E!I5814 |
| RCEP F | 2022 | 2022 | 25,2 | F!D5811 |
| RCEP F | 2023 | 2023 | 23,4 | F!E5811 |
| RCEP F | 2024 | 2024 | 21,6 | F!F5811 |
| RCEP F | 2025 | 2025 | 19,8 | F!G5811 |
| RCEP F | 2026 | 2026 | 18 | F!H5811 |
| RCEP F | 2027 | 2027 | 16,2 | F!I5811 |
| VIFTA | 2024 | 2024 | 24.3 | VI!F5362 |
| VIFTA | 2025 | 2025 | 21.6 | VI!G5362 |
| VIFTA | 2026 | 2026 | 18.9 | VI!H5362 |
| VIFTA | 2027 | 2027 | 16.2 | VI!I5362 |

## 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 27%, RCEP (Annex D) 27%, RCEP (Annex E) 27%: the preferential rate is equal to or higher than the MFN rate (27%) in the source tariff – claiming the FTA brings no saving. | MFN 27% | | 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 3918.90 has 11 lines; 3918.90.99 is distinguished from its siblings by: Other. | 3918.90.11 Tiles, of polyethylene; 3918.90.13 Other, of polyethylene; 3918.90.14 Of chemical derivatives of natural rubber; 3918.90.15 Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised; 3918.90.16 Of vulcanised fibre; 3918.90.19 Other | 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 3918.90.99. 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 27% for 3918.90.99 was checked against BT2026 (cell BT2026!N5996), 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.