

HS 3919.10.92 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 3919.10.92                                                                                                                                                                                                                                                                                                                                                                           |
| Description         | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls / - In rolls of a width not exceeding 20 cm: / - - Other: / - - - Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised |
| Unit                | kg/m2/chiếc                                                                                                                                                                                                                                                                                                                                                                          |
| Generated           | 31/10/2026 16:37:25                                                                                                                                                                                                                                                                                                                                                                  |
| 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                | <a href="https://vietnamtariff.com/hs-code/39191092/">https://vietnamtariff.com/hs-code/39191092/</a>                                                                                                                                                                                                                                                                                |

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!K6003 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6003 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6003 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad valorem |

| FTA            | Source value        | Rate                       | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|---------------------|----------------------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-KH, MY, MM, PH) | 0% (except KH, 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 |
| 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 |
| VIFTA          | 0                   | 0%                         | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/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) | 10                  | 10%                        | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 10                  | 10%                        | 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 F) | 10           | 10%            | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex C) | 11,3         | 11.3%          | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 15           | 15%            | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex E) | 15           | 15%            | 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          |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026                    | AHK                               | 123/2022/NĐ-CP | Not eligible (*) |
| 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!E5812 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5773 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F5773 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G5773 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H5773 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I5773 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J5773 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E5817 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5817 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5817 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5817   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5817   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5817   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5815   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5815   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5815   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5815   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5815   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5815   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AK!F5819   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5779 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F5775   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G5775   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H5775   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I5775   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J5775   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K5775   |
| VKFTA   | 2022                                   | 2022 | 5            | VK!E5788   |
| VKFTA   | 2023                                   | 2023 | 5            | VK!F5788   |
| VKFTA   | 2024                                   | 2024 | 5            | VK!G5788   |
| VKFTA   | 2025                                   | 2025 | 5            | VK!H5788   |
| VKFTA   | 2026                                   | 2026 | 5            | VK!I5788   |
| VKFTA   | 2027                                   | 2027 | 5            | VK!J5788   |
| VCFTA   | 2022                                   | 2022 | 3            | VC!D5841   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E5841   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F5841   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G5841    |
| VCFTA   | 2026   | 2026 | 0            | VC!H5841    |
| VCFTA   | 2027   | 2027 | 0            | VC!I5841    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D5826   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E5826   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F5826   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G5826   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H5826   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I5826   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D5829   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E5829   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F5829   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G5829   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H5829   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I5829   |
| EVFTA   | 2022   | 2022 | 6            | EV-NK!D5814 |
| EVFTA   | 2023   | 2023 | 4            | EV-NK!E5814 |
| EVFTA   | 2024   | 2024 | 2            | EV-NK!F5814 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G5814 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H5814 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I5814 |
| UKVFTA  | 2022   | 2022 | 6            | UKV!D5816   |
| UKVFTA  | 2023   | 2023 | 4            | UKV!E5816   |
| UKVFTA  | 2024   | 2024 | 2            | UKV!F5816   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G5816   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H5816   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I5816     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5798   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5798   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5798   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5798   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5798   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5798   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5798   |
| RCEP A | 2022   | 2022           | 14           | RCEPT-A!D5819 |
| RCEP A | 2023   | 2023           | 13           | RCEPT-A!E5819 |
| RCEP A | 2024   | 2024           | 12           | RCEPT-A!F5819 |
| RCEP A | 2025   | 2025           | 11           | RCEPT-A!G5819 |
| RCEP A | 2026   | 2026           | 10           | RCEPT-A!H5819 |
| RCEP A | 2027   | 2027           | 9            | RCEPT-A!I5819 |
| RCEP B | 2022   | 2022           | 14           | B!D5819       |
| RCEP B | 2023   | 2023           | 13           | B!E5819       |
| RCEP B | 2024   | 2024           | 12           | B!F5819       |
| RCEP B | 2025   | 2025           | 11           | B!G5819       |
| RCEP B | 2026   | 2026           | 10           | B!H5819       |
| RCEP B | 2027   | 2027           | 9            | B!I5819       |
| RCEP C | 2022   | 2022           | 14,3         | C!D5819       |
| RCEP C | 2023   | 2023           | 13,5         | C!E5819       |
| RCEP C | 2024   | 2024           | 12,8         | C!F5819       |
| RCEP C | 2025   | 2025           | 12           | C!G5819       |
| RCEP C | 2026   | 2026           | 11,3         | C!H5819       |
| RCEP C | 2027   | 2027           | 10,5         | C!I5819       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 15           | D!D5819  |
| RCEP D | 2023   | 2023 | 15           | D!E5819  |
| RCEP D | 2024   | 2024 | 15           | D!F5819  |
| RCEP D | 2025   | 2025 | 15           | D!G5819  |
| RCEP D | 2026   | 2026 | 15           | D!H5819  |
| RCEP D | 2027   | 2027 | 15           | D!I5819  |
| RCEP E | 2022   | 2022 | 15           | E!D5822  |
| RCEP E | 2023   | 2023 | 15           | E!E5822  |
| RCEP E | 2024   | 2024 | 15           | E!F5822  |
| RCEP E | 2025   | 2025 | 15           | E!G5822  |
| RCEP E | 2026   | 2026 | 15           | E!H5822  |
| RCEP E | 2027   | 2027 | 15           | E!I5822  |
| RCEP F | 2022   | 2022 | 14           | F!D5819  |
| RCEP F | 2023   | 2023 | 13           | F!E5819  |
| RCEP F | 2024   | 2024 | 12           | F!F5819  |
| RCEP F | 2025   | 2025 | 11           | F!G5819  |
| RCEP F | 2026   | 2026 | 10           | F!H5819  |
| RCEP F | 2027   | 2027 | 9            | F!I5819  |
| VIFTA  | 2024   | 2024 | 10           | VI!F5369 |
| VIFTA  | 2025   | 2025 | 5            | VI!G5369 |
| VIFTA  | 2026   | 2026 | 0            | VI!H5369 |
| VIFTA  | 2027   | 2027 | 0            | VI!I5369 |

### Advisory & warnings

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

|         |        |                                                            |                                                                                                                                                                                                                                                                                     |                                                                                                                                                                   |                |                                                                                                              |                                        |
|---------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|----------------------------------------|
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | RCEP (Annex D) 15%, RCEP (Annex E) 15%: 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 3919.10 has 5 lines; 3919.10.92 is distinguished from its siblings by: Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised. | 3919.10.10 Of polymers of vinyl chloride; 3919.10.20 Of polyethylene; 3919.10.91 Of hardened proteins or chemical derivatives of natural rubber; 3919.10.99 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 3919.10.92. 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 3919.10.92 was checked against BT2026 (cell BT2026!N6003), 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 |

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.