Vietnam Tariff Intelligence

HS 3920.43.90 detail

HS code	3920.43.90
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of polymers of vinyl chloride: / - - Containing by weight not less than 6% of plasticisers: / - - - Other
Unit	kg/m2/chiếc
Generated	05/11/2026 10:17:37
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/39204390/

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!K6032
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6032
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6032
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)	0% (except ID, MM)	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
RCEP (Annex A)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	4,5	4.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	4.2	4.2%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, MM)/5	0(-ID, MM)/5	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Needs interpretation
VKFTA	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Needs interpretation
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!E5842
ATIGA	2022	2022	0	AT!E5803
ATIGA	2023	2023	0	AT!F5803
ATIGA	2024	2024	0	AT!G5803
ATIGA	2025	2025	0	AT!H5803
ATIGA	2026	2026	0	AT!I5803
ATIGA	2027	2027	0	AT!J5803
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5847
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5847
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5847

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5847
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5847
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5847
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5845
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5845
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5845
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5845
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5845
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5845
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)			AK!5851
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5809
AIFTA	30/12/2022	2022	*	AI!F5805
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5805
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5805
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5805
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5805
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5805
VKFTA	2022	2022		VK!5826
VKFTA	2023	2023		VK!5826
VKFTA	2024	2024		VK!5826
VKFTA	2025	2025		VK!5826
VKFTA	2026	2026		VK!5826
VKFTA	2027	2027		VK!5826
VCFTA	2022	2022	2	VC!D5871
VCFTA	2023	2023	1	VC!E5871
VCFTA	2024	2024	0	VC!F5871

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5871
VCFTA	2026	2026	0	VC!H5871
VCFTA	2027	2027	0	VC!I5871
VN-EAEU	2022	2022	0	EAV!D5856
VN-EAEU	2023	2023	0	EAV!E5856
VN-EAEU	2024	2024	0	EAV!F5856
VN-EAEU	2025	2025	0	EAV!G5856
VN-EAEU	2026	2026	0	EAV!H5856
VN-EAEU	2027	2027	0	EAV!I5856
AHKFTA	2022	2022	6	AKH!D5859
AHKFTA	2023	2023	6	AKH!E5859
AHKFTA	2024	2024	6	AKH!F5859
AHKFTA	2025	2025	6	AKH!G5859
AHKFTA	2026	2026	6	AKH!H5859
AHKFTA	2027	2027	6	AKH!I5859
EVFTA	2022	2022	1,7	EV-NK!D5844
EVFTA	2023	2023	0	EV-NK!E5844
EVFTA	2024	2024	0	EV-NK!F5844
EVFTA	2025	2025	0	EV-NK!G5844
EVFTA	2026	2026	0	EV-NK!H5844
EVFTA	2027	2027	0	EV-NK!I5844
UKVFTA	2022	2022	1,7	UKV!D5846
UKVFTA	2023	2023	0	UKV!E5846
UKVFTA	2024	2024	0	UKV!F5846
UKVFTA	2025	2025	0	UKV!G5846
UKVFTA	2026	2026	0	UKV!H5846

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5846
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5828
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5828
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5828
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5828
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5828
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5828
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5828
RCEP A	2022	2022	5,6	RCEPT-A!D5849
RCEP A	2023	2023	5,2	RCEPT-A!E5849
RCEP A	2024	2024	4,8	RCEPT-A!F5849
RCEP A	2025	2025	4,4	RCEPT-A!G5849
RCEP A	2026	2026	4	RCEPT-A!H5849
RCEP A	2027	2027	3,6	RCEPT-A!I5849
RCEP B	2022	2022	5,6	B!D5849
RCEP B	2023	2023	5,2	B!E5849
RCEP B	2024	2024	4,8	B!F5849
RCEP B	2025	2025	4,4	B!G5849
RCEP B	2026	2026	4	B!H5849
RCEP B	2027	2027	3,6	B!I5849
RCEP C	2022	2022	5,7	C!D5849
RCEP C	2023	2023	5,4	C!E5849
RCEP C	2024	2024	5,1	C!F5849
RCEP C	2025	2025	4,8	C!G5849
RCEP C	2026	2026	4,5	C!H5849
RCEP C	2027	2027	4,2	C!I5849

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6	D!D5849
RCEP D	2023	2023	6	D!E5849
RCEP D	2024	2024	6	D!F5849
RCEP D	2025	2025	6	D!G5849
RCEP D	2026	2026	6	D!H5849
RCEP D	2027	2027	6	D!I5849
RCEP E	2022	2022	6	E!D5852
RCEP E	2023	2023	6	E!E5852
RCEP E	2024	2024	6	E!F5852
RCEP E	2025	2025	6	E!G5852
RCEP E	2026	2026	6	E!H5852
RCEP E	2027	2027	6	E!I5852
RCEP F	2022	2022	5,6	F!D5849
RCEP F	2023	2023	5,2	F!E5849
RCEP F	2024	2024	4,8	F!F5849
RCEP F	2025	2025	4,4	F!G5849
RCEP F	2026	2026	4	F!H5849
RCEP F	2027	2027	3,6	F!I5849
VIFTA	2024	2024	5.4	VI!F5398
VIFTA	2025	2025	4.8	VI!G5398
VIFTA	2026	2026	4.2	VI!H5398
VIFTA	2027	2027	3.6	VI!I5398

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	AHKFTA 6%, RCEP (Annex D) 6%, RCEP (Annex E) 6%: 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 3920.43 has 2 lines; 3920.43.90 is distinguished from its siblings by: Other.	3920.43.10 Plates and sheets	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 3920.43.90. 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 3920.43.90 was checked against BT2026 (cell BT2026!N6032), 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.