Vietnam Tariff Intelligence

HS 3920.92.10 detail

HS code	3920.92.10
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of other plastics: / - - Of polyamides: / - - - Of polyamide-6
Unit	kg/m2/chiếc
Generated	03/11/2026 22:45:36
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/39209210/

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!K6080
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6080
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6080
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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(-ID, PH)	0% (except ID, PH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4.2	4.2%	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!E5890
ATIGA	2022	2022	0	AT!E5851
ATIGA	2023	2023	0	AT!F5851
ATIGA	2024	2024	0	AT!G5851
ATIGA	2025	2025	0	AT!H5851
ATIGA	2026	2026	0	AT!I5851
ATIGA	2027	2027	0	AT!J5851
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5895
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5895
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5895

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5895
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5895
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5895
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5893
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5893
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5893
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5893
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5893
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5893
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5901
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5857
AIFTA	30/12/2022	2022	0	AI!F5853
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5853
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5853
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5853
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5853
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5853
VKFTA	2022	2022	0	VK!E5876
VKFTA	2023	2023	0	VK!F5876
VKFTA	2024	2024	0	VK!G5876
VKFTA	2025	2025	0	VK!H5876
VKFTA	2026	2026	0	VK!I5876
VKFTA	2027	2027	0	VK!J5876
VCFTA	2022	2022	2	VC!D5919
VCFTA	2023	2023	1	VC!E5919
VCFTA	2024	2024	0	VC!F5919

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5919
VCFTA	2026	2026	0	VC!H5919
VCFTA	2027	2027	0	VC!I5919
VN-EAEU	2022	2022	0	EAV!D5904
VN-EAEU	2023	2023	0	EAV!E5904
VN-EAEU	2024	2024	0	EAV!F5904
VN-EAEU	2025	2025	0	EAV!G5904
VN-EAEU	2026	2026	0	EAV!H5904
VN-EAEU	2027	2027	0	EAV!I5904
AHKFTA	2022	2022	0	AKH!D5907
AHKFTA	2023	2023	0	AKH!E5907
AHKFTA	2024	2024	0	AKH!F5907
AHKFTA	2025	2025	0	AKH!G5907
AHKFTA	2026	2026	0	AKH!H5907
AHKFTA	2027	2027	0	AKH!I5907
EVFTA	2022	2022	2	EV-NK!D5892
EVFTA	2023	2023	0	EV-NK!E5892
EVFTA	2024	2024	0	EV-NK!F5892
EVFTA	2025	2025	0	EV-NK!G5892
EVFTA	2026	2026	0	EV-NK!H5892
EVFTA	2027	2027	0	EV-NK!I5892
UKVFTA	2022	2022	2	UKV!D5894
UKVFTA	2023	2023	0	UKV!E5894
UKVFTA	2024	2024	0	UKV!F5894
UKVFTA	2025	2025	0	UKV!G5894
UKVFTA	2026	2026	0	UKV!H5894

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5894
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5876
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5876
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5876
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5876
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5876
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5876
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5876
RCEP A	2022	2022	0	RCEPT-A!D5897
RCEP A	2023	2023	0	RCEPT-A!E5897
RCEP A	2024	2024	0	RCEPT-A!F5897
RCEP A	2025	2025	0	RCEPT-A!G5897
RCEP A	2026	2026	0	RCEPT-A!H5897
RCEP A	2027	2027	0	RCEPT-A!I5897
RCEP B	2022	2022	0	B!D5897
RCEP B	2023	2023	0	B!E5897
RCEP B	2024	2024	0	B!F5897
RCEP B	2025	2025	0	B!G5897
RCEP B	2026	2026	0	B!H5897
RCEP B	2027	2027	0	B!I5897
RCEP C	2022	2022	0	C!D5897
RCEP C	2023	2023	0	C!E5897
RCEP C	2024	2024	0	C!F5897
RCEP C	2025	2025	0	C!G5897
RCEP C	2026	2026	0	C!H5897
RCEP C	2027	2027	0	C!I5897

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5897
RCEP D	2023	2023	0	D!E5897
RCEP D	2024	2024	0	D!F5897
RCEP D	2025	2025	0	D!G5897
RCEP D	2026	2026	0	D!H5897
RCEP D	2027	2027	0	D!I5897
RCEP E	2022	2022	0	E!D5900
RCEP E	2023	2023	0	E!E5900
RCEP E	2024	2024	0	E!F5900
RCEP E	2025	2025	0	E!G5900
RCEP E	2026	2026	0	E!H5900
RCEP E	2027	2027	0	E!I5900
RCEP F	2022	2022	0	F!D5897
RCEP F	2023	2023	0	F!E5897
RCEP F	2024	2024	0	F!F5897
RCEP F	2025	2025	0	F!G5897
RCEP F	2026	2026	0	F!H5897
RCEP F	2027	2027	0	F!I5897
VIFTA	2024	2024	5.4	VI!F5446
VIFTA	2025	2025	4.8	VI!G5446
VIFTA	2026	2026	4.2	VI!H5446
VIFTA	2027	2027	3.6	VI!I5446

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3920.92 has 3 lines; 3920.92.10 is distinguished from its siblings by: Of polyamide-6.	3920.92.91 Plates and sheets; 3920.92.99 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 3920.92.10. 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 3920.92.10 was checked against BT2026 (cell BT2026!N6080), 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.