

## HS 3920.99.31 detail

|                     |                                                                                                                                                                                                                                                                                                         |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 3920.99.31                                                                                                                                                                                                                                                                                              |
| 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 other plastics: / - - - Of condensation or rearrangement polymerisation products: / - - - - Plates and sheets |
| Unit                | kg/m2/chiếc                                                                                                                                                                                                                                                                                             |
| Generated           | 31/10/2026 23:21:37                                                                                                                                                                                                                                                                                     |
| 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                | <a href="https://vietnamtariff.com/hs-code/39209931/">https://vietnamtariff.com/hs-code/39209931/</a>                                                                                                                                                                                                   |

### 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!K6098 |
| Preferential (MFN)   | 6            | 6%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6098 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6098 |
| 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 |
| ACFTA             | 0 (-ID, MY,<br>MM) | 0% (except ID, MY,<br>MM) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA             | 0                  | 0%                        | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0                  | 0%                        | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0(-ID, PH)         | 0% (except ID, PH)        | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0                  | 0%                        | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA             | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>B) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>C) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>D) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>E) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>F) | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0                  | 0%                        | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |

|         |   |                |                        |                       |                       |                |                     |
|---------|---|----------------|------------------------|-----------------------|-----------------------|----------------|---------------------|
| VJEPA   | 0 | 0%             | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem          |
| VKFTA   | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem          |
| VN-EAEU | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem          |
| VN-LAO  | 0 | 0%             | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem          |
| VIFTA   | 0 | 0%             | Consolidated<br>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             |
| AHKFTA  | * | * not eligible | Consolidated<br>BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Not eligible<br>(*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source   |
|-------|----------------------------------------|------|--------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E5908 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5869 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F5869 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G5869 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H5869 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I5869 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J5869 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E5913 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5913 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5913 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5913 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5913   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5913   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5911   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5911   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5911   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5911   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5911   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5911   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F5919   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5875 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F5871   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G5871   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H5871   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I5871   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J5871   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K5871   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E5894   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F5894   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G5894   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H5894   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I5894   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J5894   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D5937   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E5937   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F5937   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G5937   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H5937    |
| VCFTA   | 2027   | 2027 | 0            | VC!I5937    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D5922   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E5922   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F5922   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G5922   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H5922   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I5922   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D5925   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E5925   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F5925   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G5925   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H5925   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I5925   |
| EVFTA   | 2022   | 2022 | 2            | EV-NK!D5910 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E5910 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F5910 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G5910 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H5910 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I5910 |
| UKVFTA  | 2022   | 2022 | 2            | UKV!D5912   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E5912   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F5912   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G5912   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H5912   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I5912   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5894   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5894   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5894   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5894   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5894   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5894   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5894   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D5915 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E5915 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F5915 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G5915 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H5915 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I5915 |
| RCEP B | 2022   | 2022           | 0            | B!D5915       |
| RCEP B | 2023   | 2023           | 0            | B!E5915       |
| RCEP B | 2024   | 2024           | 0            | B!F5915       |
| RCEP B | 2025   | 2025           | 0            | B!G5915       |
| RCEP B | 2026   | 2026           | 0            | B!H5915       |
| RCEP B | 2027   | 2027           | 0            | B!I5915       |
| RCEP C | 2022   | 2022           | 0            | C!D5915       |
| RCEP C | 2023   | 2023           | 0            | C!E5915       |
| RCEP C | 2024   | 2024           | 0            | C!F5915       |
| RCEP C | 2025   | 2025           | 0            | C!G5915       |
| RCEP C | 2026   | 2026           | 0            | C!H5915       |
| RCEP C | 2027   | 2027           | 0            | C!I5915       |
| RCEP D | 2022   | 2022           | 0            | D!D5915       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2023   | 2023 | 0            | D!E5915  |
| RCEP D | 2024   | 2024 | 0            | D!F5915  |
| RCEP D | 2025   | 2025 | 0            | D!G5915  |
| RCEP D | 2026   | 2026 | 0            | D!H5915  |
| RCEP D | 2027   | 2027 | 0            | D!I5915  |
| RCEP E | 2022   | 2022 | 0            | E!D5918  |
| RCEP E | 2023   | 2023 | 0            | E!E5918  |
| RCEP E | 2024   | 2024 | 0            | E!F5918  |
| RCEP E | 2025   | 2025 | 0            | E!G5918  |
| RCEP E | 2026   | 2026 | 0            | E!H5918  |
| RCEP E | 2027   | 2027 | 0            | E!I5918  |
| RCEP F | 2022   | 2022 | 0            | F!D5915  |
| RCEP F | 2023   | 2023 | 0            | F!E5915  |
| RCEP F | 2024   | 2024 | 0            | F!F5915  |
| RCEP F | 2025   | 2025 | 0            | F!G5915  |
| RCEP F | 2026   | 2026 | 0            | F!H5915  |
| RCEP F | 2027   | 2027 | 0            | F!I5915  |
| VIFTA  | 2024   | 2024 | 0            | VI!F5464 |
| VIFTA  | 2025   | 2025 | 0            | VI!G5464 |
| VIFTA  | 2026   | 2026 | 0            | VI!H5464 |
| VIFTA  | 2027   | 2027 | 0            | VI!I5464 |

### 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): HH chỉ định cơ sở in, đúc tiền (07/2023/TT-NHNN) |                                                                                                                                                                | 07/2023/TT-NHNN | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.     | Instrument cited in source; validity not verified |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3920.99 has 6 lines; 3920.99.31 is distinguished from its siblings by: Plates and sheets.            | 3920.99.10 Of hardened proteins; of chemical derivatives of natural rubber; 3920.99.21 Plates and sheets; 3920.99.29 Other; 3920.99.39 Other; 3920.99.90 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 3920.99.31. 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 3920.99.31 was checked against BT2026 (cell BT2026!N6098), 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                                      |
|--------------------------------------------------|
| HH chỉ định cơ sở in, đúc tiền (07/2023/TT-NHNN) |

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.