Vietnam Tariff Intelligence

HS 3921.19.39 detail

HS code	3921.19.39
Description	Other plates, sheets, film, foil and strip, of plastics / - Cellular: / - - Of other plastics: / - - - Plates and sheets of condensation or rearrangement polymerisation products: / - - - - Other
Unit	kg/m2/chiếc
Generated	11/11/2026 19:48:21
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/39211939/

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!K6135
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6135
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6135
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 (-KH, ID, MY, MM)	0% (except KH, ID, MY, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, MM, PH)	0% (except ID, MM, 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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5946
ATIGA	2022	2022	0	AT!E5907
ATIGA	2023	2023	0	AT!F5907
ATIGA	2024	2024	0	AT!G5907
ATIGA	2025	2025	0	AT!H5907
ATIGA	2026	2026	0	AT!I5907
ATIGA	2027	2027	0	AT!J5907
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5951
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5951
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5951

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5951
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5951
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5951
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5949
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5949
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5949
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5949
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5949
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5949
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5957
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5913
AIFTA	30/12/2022	2022	0	AI!F5909
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5909
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5909
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5909
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5909
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5909
VKFTA	2022	2022	0	VK!E5932
VKFTA	2023	2023	0	VK!F5932
VKFTA	2024	2024	0	VK!G5932
VKFTA	2025	2025	0	VK!H5932
VKFTA	2026	2026	0	VK!I5932
VKFTA	2027	2027	0	VK!J5932
VCFTA	2022	2022	2	VC!D5975
VCFTA	2023	2023	1	VC!E5975
VCFTA	2024	2024	0	VC!F5975

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5975
VCFTA	2026	2026	0	VC!H5975
VCFTA	2027	2027	0	VC!I5975
VN-EAEU	2022	2022	0	EAV!D5960
VN-EAEU	2023	2023	0	EAV!E5960
VN-EAEU	2024	2024	0	EAV!F5960
VN-EAEU	2025	2025	0	EAV!G5960
VN-EAEU	2026	2026	0	EAV!H5960
VN-EAEU	2027	2027	0	EAV!I5960
AHKFTA	2022	2022	4	AKH!D5963
AHKFTA	2023	2023	2	AKH!E5963
AHKFTA	2024	2024	2	AKH!F5963
AHKFTA	2025	2025	1	AKH!G5963
AHKFTA	2026	2026	1	AKH!H5963
AHKFTA	2027	2027	0	AKH!I5963
EVFTA	2022	2022	1,7	EV-NK!D5948
EVFTA	2023	2023	0	EV-NK!E5948
EVFTA	2024	2024	0	EV-NK!F5948
EVFTA	2025	2025	0	EV-NK!G5948
EVFTA	2026	2026	0	EV-NK!H5948
EVFTA	2027	2027	0	EV-NK!I5948
UKVFTA	2022	2022	1,7	UKV!D5950
UKVFTA	2023	2023	0	UKV!E5950
UKVFTA	2024	2024	0	UKV!F5950
UKVFTA	2025	2025	0	UKV!G5950
UKVFTA	2026	2026	0	UKV!H5950

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5950
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5932
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5932
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5932
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5932
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5932
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5932
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5932
RCEP A	2022	2022	0	RCEPT-A!D5953
RCEP A	2023	2023	0	RCEPT-A!E5953
RCEP A	2024	2024	0	RCEPT-A!F5953
RCEP A	2025	2025	0	RCEPT-A!G5953
RCEP A	2026	2026	0	RCEPT-A!H5953
RCEP A	2027	2027	0	RCEPT-A!I5953
RCEP B	2022	2022	0	B!D5953
RCEP B	2023	2023	0	B!E5953
RCEP B	2024	2024	0	B!F5953
RCEP B	2025	2025	0	B!G5953
RCEP B	2026	2026	0	B!H5953
RCEP B	2027	2027	0	B!I5953
RCEP C	2022	2022	0	C!D5953
RCEP C	2023	2023	0	C!E5953
RCEP C	2024	2024	0	C!F5953
RCEP C	2025	2025	0	C!G5953
RCEP C	2026	2026	0	C!H5953
RCEP C	2027	2027	0	C!I5953

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5953
RCEP D	2023	2023	0	D!E5953
RCEP D	2024	2024	0	D!F5953
RCEP D	2025	2025	0	D!G5953
RCEP D	2026	2026	0	D!H5953
RCEP D	2027	2027	0	D!I5953
RCEP E	2022	2022	0	E!D5956
RCEP E	2023	2023	0	E!E5956
RCEP E	2024	2024	0	E!F5956
RCEP E	2025	2025	0	E!G5956
RCEP E	2026	2026	0	E!H5956
RCEP E	2027	2027	0	E!I5956
RCEP F	2022	2022	0	F!D5953
RCEP F	2023	2023	0	F!E5953
RCEP F	2024	2024	0	F!F5953
RCEP F	2025	2025	0	F!G5953
RCEP F	2026	2026	0	F!H5953
RCEP F	2027	2027	0	F!I5953
VIFTA	2024	2024	0	VI!F5501
VIFTA	2025	2025	0	VI!G5501
VIFTA	2026	2026	0	VI!H5501
VIFTA	2027	2027	0	VI!I5501

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 3921.19 has 13 lines; 3921.19.39 is distinguished from its siblings by: Other.	3921.19.11 Of polypropylene; 3921.19.12 Of polyethylene; 3921.19.19 Other; 3921.19.31 Of polycarbonates; 3921.19.40 Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre; 3921.19.50 Plates and sheets of hardened proteins, or of chemical derivatives of natural rubber	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3921.19.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3921.19.39	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 3921.19.39. 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 3921.19.39 was checked against BT2026 (cell BT2026!N6135), 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.