Vietnam Tariff Intelligence

HS 3921.19.40 detail

HS code	3921.19.40
Description	Other plates, sheets, film, foil and strip, of plastics / - Cellular: / - - Of other plastics: / - - - Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre
Unit	kg/m2/chiếc
Generated	06/11/2026 00:01:02
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/39211940/

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!K6136
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6136
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6136
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!E5947
ATIGA	2022	2022	0	AT!E5908
ATIGA	2023	2023	0	AT!F5908
ATIGA	2024	2024	0	AT!G5908
ATIGA	2025	2025	0	AT!H5908
ATIGA	2026	2026	0	AT!I5908
ATIGA	2027	2027	0	AT!J5908
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5952
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5952
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5952

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5952
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5952
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5952
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5950
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5950
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5950
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5950
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5950
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5950
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5958
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5914
AIFTA	30/12/2022	2022	0	AI!F5910
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5910
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5910
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5910
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5910
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5910
VKFTA	2022	2022	0	VK!E5933
VKFTA	2023	2023	0	VK!F5933
VKFTA	2024	2024	0	VK!G5933
VKFTA	2025	2025	0	VK!H5933
VKFTA	2026	2026	0	VK!I5933
VKFTA	2027	2027	0	VK!J5933
VCFTA	2022	2022	2	VC!D5976
VCFTA	2023	2023	1	VC!E5976
VCFTA	2024	2024	0	VC!F5976

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5976
VCFTA	2026	2026	0	VC!H5976
VCFTA	2027	2027	0	VC!I5976
VN-EAEU	2022	2022	0	EAV!D5961
VN-EAEU	2023	2023	0	EAV!E5961
VN-EAEU	2024	2024	0	EAV!F5961
VN-EAEU	2025	2025	0	EAV!G5961
VN-EAEU	2026	2026	0	EAV!H5961
VN-EAEU	2027	2027	0	EAV!I5961
AHKFTA	2022	2022	4	AKH!D5964
AHKFTA	2023	2023	2	AKH!E5964
AHKFTA	2024	2024	2	AKH!F5964
AHKFTA	2025	2025	1	AKH!G5964
AHKFTA	2026	2026	1	AKH!H5964
AHKFTA	2027	2027	0	AKH!I5964
EVFTA	2022	2022	1,7	EV-NK!D5949
EVFTA	2023	2023	0	EV-NK!E5949
EVFTA	2024	2024	0	EV-NK!F5949
EVFTA	2025	2025	0	EV-NK!G5949
EVFTA	2026	2026	0	EV-NK!H5949
EVFTA	2027	2027	0	EV-NK!I5949
UKVFTA	2022	2022	1,7	UKV!D5951
UKVFTA	2023	2023	0	UKV!E5951
UKVFTA	2024	2024	0	UKV!F5951
UKVFTA	2025	2025	0	UKV!G5951
UKVFTA	2026	2026	0	UKV!H5951

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5951
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5933
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5933
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5933
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5933
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5933
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5933
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5933
RCEP A	2022	2022	0	RCEPT-A!D5954
RCEP A	2023	2023	0	RCEPT-A!E5954
RCEP A	2024	2024	0	RCEPT-A!F5954
RCEP A	2025	2025	0	RCEPT-A!G5954
RCEP A	2026	2026	0	RCEPT-A!H5954
RCEP A	2027	2027	0	RCEPT-A!I5954
RCEP B	2022	2022	0	B!D5954
RCEP B	2023	2023	0	B!E5954
RCEP B	2024	2024	0	B!F5954
RCEP B	2025	2025	0	B!G5954
RCEP B	2026	2026	0	B!H5954
RCEP B	2027	2027	0	B!I5954
RCEP C	2022	2022	0	C!D5954
RCEP C	2023	2023	0	C!E5954
RCEP C	2024	2024	0	C!F5954
RCEP C	2025	2025	0	C!G5954
RCEP C	2026	2026	0	C!H5954
RCEP C	2027	2027	0	C!I5954

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5954
RCEP D	2023	2023	0	D!E5954
RCEP D	2024	2024	0	D!F5954
RCEP D	2025	2025	0	D!G5954
RCEP D	2026	2026	0	D!H5954
RCEP D	2027	2027	0	D!I5954
RCEP E	2022	2022	0	E!D5957
RCEP E	2023	2023	0	E!E5957
RCEP E	2024	2024	0	E!F5957
RCEP E	2025	2025	0	E!G5957
RCEP E	2026	2026	0	E!H5957
RCEP E	2027	2027	0	E!I5957
RCEP F	2022	2022	0	F!D5954
RCEP F	2023	2023	0	F!E5954
RCEP F	2024	2024	0	F!F5954
RCEP F	2025	2025	0	F!G5954
RCEP F	2026	2026	0	F!H5954
RCEP F	2027	2027	0	F!I5954
VIFTA	2024	2024	0	VI!F5502
VIFTA	2025	2025	0	VI!G5502
VIFTA	2026	2026	0	VI!H5502
VIFTA	2027	2027	0	VI!I5502

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; 3921.19.40 is distinguished from its siblings by: Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre.	3921.19.11 Of polypropylene; 3921.19.12 Of polyethylene; 3921.19.19 Other; 3921.19.31 Of polycarbonates; 3921.19.39 Other; 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	3921.19.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3921.19.40	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 3921.19.40. 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 3921.19.40 was checked against BT2026 (cell BT2026!N6136), 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.