Vietnam Tariff Intelligence

HS 3921.19.94 detail

HS code	3921.19.94
Description	Other plates, sheets, film, foil and strip, of plastics / - Cellular: / - - Of other plastics: / - - - Other: / - - - - Of hardened proteins; of chemical derivatives of natural rubber
Unit	kg/m2/chiếc
Generated	07/11/2026 14:59:03
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/39211994/

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!K6144
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6144
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6144
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!E5955
ATIGA	2022	2022	0	AT!E5916
ATIGA	2023	2023	0	AT!F5916
ATIGA	2024	2024	0	AT!G5916
ATIGA	2025	2025	0	AT!H5916
ATIGA	2026	2026	0	AT!I5916
ATIGA	2027	2027	0	AT!J5916
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5960
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5960
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5960

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5960
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5960
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5960
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5958
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5958
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5958
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5958
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5958
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5958
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5966
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5922
AIFTA	30/12/2022	2022	0	AI!F5918
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5918
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5918
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5918
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5918
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5918
VKFTA	2022	2022	0	VK!E5941
VKFTA	2023	2023	0	VK!F5941
VKFTA	2024	2024	0	VK!G5941
VKFTA	2025	2025	0	VK!H5941
VKFTA	2026	2026	0	VK!I5941
VKFTA	2027	2027	0	VK!J5941
VCFTA	2022	2022	2	VC!D5984
VCFTA	2023	2023	1	VC!E5984
VCFTA	2024	2024	0	VC!F5984

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5984
VCFTA	2026	2026	0	VC!H5984
VCFTA	2027	2027	0	VC!I5984
VN-EAEU	2022	2022	0	EAV!D5969
VN-EAEU	2023	2023	0	EAV!E5969
VN-EAEU	2024	2024	0	EAV!F5969
VN-EAEU	2025	2025	0	EAV!G5969
VN-EAEU	2026	2026	0	EAV!H5969
VN-EAEU	2027	2027	0	EAV!I5969
AHKFTA	2022	2022	4	AKH!D5972
AHKFTA	2023	2023	2	AKH!E5972
AHKFTA	2024	2024	2	AKH!F5972
AHKFTA	2025	2025	1	AKH!G5972
AHKFTA	2026	2026	1	AKH!H5972
AHKFTA	2027	2027	0	AKH!I5972
EVFTA	2022	2022	1,7	EV-NK!D5957
EVFTA	2023	2023	0	EV-NK!E5957
EVFTA	2024	2024	0	EV-NK!F5957
EVFTA	2025	2025	0	EV-NK!G5957
EVFTA	2026	2026	0	EV-NK!H5957
EVFTA	2027	2027	0	EV-NK!I5957
UKVFTA	2022	2022	1,7	UKV!D5959
UKVFTA	2023	2023	0	UKV!E5959
UKVFTA	2024	2024	0	UKV!F5959
UKVFTA	2025	2025	0	UKV!G5959
UKVFTA	2026	2026	0	UKV!H5959

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5959
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5941
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5941
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5941
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5941
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5941
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5941
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5941
RCEP A	2022	2022	0	RCEPT-A!D5962
RCEP A	2023	2023	0	RCEPT-A!E5962
RCEP A	2024	2024	0	RCEPT-A!F5962
RCEP A	2025	2025	0	RCEPT-A!G5962
RCEP A	2026	2026	0	RCEPT-A!H5962
RCEP A	2027	2027	0	RCEPT-A!I5962
RCEP B	2022	2022	0	B!D5962
RCEP B	2023	2023	0	B!E5962
RCEP B	2024	2024	0	B!F5962
RCEP B	2025	2025	0	B!G5962
RCEP B	2026	2026	0	B!H5962
RCEP B	2027	2027	0	B!I5962
RCEP C	2022	2022	0	C!D5962
RCEP C	2023	2023	0	C!E5962
RCEP C	2024	2024	0	C!F5962
RCEP C	2025	2025	0	C!G5962
RCEP C	2026	2026	0	C!H5962
RCEP C	2027	2027	0	C!I5962

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5962
RCEP D	2023	2023	0	D!E5962
RCEP D	2024	2024	0	D!F5962
RCEP D	2025	2025	0	D!G5962
RCEP D	2026	2026	0	D!H5962
RCEP D	2027	2027	0	D!I5962
RCEP E	2022	2022	0	E!D5965
RCEP E	2023	2023	0	E!E5965
RCEP E	2024	2024	0	E!F5965
RCEP E	2025	2025	0	E!G5965
RCEP E	2026	2026	0	E!H5965
RCEP E	2027	2027	0	E!I5965
RCEP F	2022	2022	0	F!D5962
RCEP F	2023	2023	0	F!E5962
RCEP F	2024	2024	0	F!F5962
RCEP F	2025	2025	0	F!G5962
RCEP F	2026	2026	0	F!H5962
RCEP F	2027	2027	0	F!I5962
VIFTA	2024	2024	0	VI!F5510
VIFTA	2025	2025	0	VI!G5510
VIFTA	2026	2026	0	VI!H5510
VIFTA	2027	2027	0	VI!I5510

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; 3921.19.94 is distinguished from its siblings by: Of hardened proteins; of chemical derivatives of natural rubber.	3921.19.11 Of polypropylene; 3921.19.12 Of polyethylene; 3921.19.19 Other; 3921.19.31 Of polycarbonates; 3921.19.39 Other; 3921.19.40 Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre	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	3921.19.94 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3921.19.94	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 3921.19.94. 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 3921.19.94 was checked against BT2026 (cell BT2026!N6144), 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.