

HS 3923.29.10 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 3923.29.10                                                                                                                                                                                                                                                                                                                                                                     |
| Description         | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics / - Sacks and bags (including cones): / - - Of other plastics: / - - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland |
| Unit                | kg/chiếc                                                                                                                                                                                                                                                                                                                                                                       |
| Generated           | 31/10/2026 20:18:35                                                                                                                                                                                                                                                                                                                                                            |
| 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/39232910/">https://vietnamtariff.com/hs-code/39232910/</a>                                                                                                                                                                                                                                                                          |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                    | Legal basis       | effective  | Source        |
|----------------------|--------------|-------------------------|-------------------|------------|---------------|
| Ordinary import duty | 18           | 18%                     | 15/2023/QĐ-TTg    | 2023-07-15 | BT2026!K6186  |
| Preferential (MFN)   | 12           | 12%                     | 26/2023/NĐ-CP     | 2023-07-15 | BT2026!N6186  |
| VAT                  | 8/10         | 8 / 10 (several rates)  | 181/2025/NĐ-CP    | 2025-07-01 | BT2026!Q6186  |
| Excise tax           |              | No data                 |                   |            |               |
| Environmental tax    | MT           | Env. tax - see schedule | 579/2018/UBTVQH14 | 2018-09-26 | BT2026!CV6186 |
| 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<br>valorem |

| FTA            | Source value        | Rate                       | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|---------------------|----------------------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-KH, ID, MM, PH) | 0% (except KH, ID, MM, PH) | 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(-KH, ID, MY)      | 0% (except KH, ID, MY)     | 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<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0            | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0            | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0            | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| AHKFTA  | 2            | 2%      | Consolidated<br>BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad<br>valorem |
| VIFTA   | 8.4          | 8.4%    | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E5999 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5960 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F5960 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G5960 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H5960 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I5960 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J5960 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E6004 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F6004 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G6004 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H6004   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I6004   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J6004   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E6002   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F6002   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G6002   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H6002   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I6002   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J6002   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F6010   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5966 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F5962   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G5962   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H5962   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I5962   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J5962   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K5962   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E5986   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F5986   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G5986   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H5986   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I5986   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J5986   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D6028   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E6028   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F6028   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G6028    |
| VCFTA   | 2026   | 2026 | 0            | VC!H6028    |
| VCFTA   | 2027   | 2027 | 0            | VC!I6028    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D6013   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E6013   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F6013   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G6013   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H6013   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I6013   |
| AHKFTA  | 2022   | 2022 | 7            | AKH!D6016   |
| AHKFTA  | 2023   | 2023 | 5            | AKH!E6016   |
| AHKFTA  | 2024   | 2024 | 5            | AKH!F6016   |
| AHKFTA  | 2025   | 2025 | 2            | AKH!G6016   |
| AHKFTA  | 2026   | 2026 | 2            | AKH!H6016   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I6016   |
| EVFTA   | 2022   | 2022 | 8,5          | EV-NK!D6001 |
| EVFTA   | 2023   | 2023 | 5,6          | EV-NK!E6001 |
| EVFTA   | 2024   | 2024 | 2,8          | EV-NK!F6001 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G6001 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H6001 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I6001 |
| UKVFTA  | 2022   | 2022 | 8,5          | UKV!D6003   |
| UKVFTA  | 2023   | 2023 | 5,6          | UKV!E6003   |
| UKVFTA  | 2024   | 2024 | 2,8          | UKV!F6003   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G6003   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H6003   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I6003     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5985   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5985   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5985   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5985   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5985   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5985   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5985   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D6006 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E6006 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F6006 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G6006 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H6006 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I6006 |
| RCEP B | 2022   | 2022           | 0            | B!D6006       |
| RCEP B | 2023   | 2023           | 0            | B!E6006       |
| RCEP B | 2024   | 2024           | 0            | B!F6006       |
| RCEP B | 2025   | 2025           | 0            | B!G6006       |
| RCEP B | 2026   | 2026           | 0            | B!H6006       |
| RCEP B | 2027   | 2027           | 0            | B!I6006       |
| RCEP C | 2022   | 2022           | 0            | C!D6006       |
| RCEP C | 2023   | 2023           | 0            | C!E6006       |
| RCEP C | 2024   | 2024           | 0            | C!F6006       |
| RCEP C | 2025   | 2025           | 0            | C!G6006       |
| RCEP C | 2026   | 2026           | 0            | C!H6006       |
| RCEP C | 2027   | 2027           | 0            | C!I6006       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 0            | D!D6006  |
| RCEP D | 2023   | 2023 | 0            | D!E6006  |
| RCEP D | 2024   | 2024 | 0            | D!F6006  |
| RCEP D | 2025   | 2025 | 0            | D!G6006  |
| RCEP D | 2026   | 2026 | 0            | D!H6006  |
| RCEP D | 2027   | 2027 | 0            | D!I6006  |
| RCEP E | 2022   | 2022 | 0            | E!D6009  |
| RCEP E | 2023   | 2023 | 0            | E!E6009  |
| RCEP E | 2024   | 2024 | 0            | E!F6009  |
| RCEP E | 2025   | 2025 | 0            | E!G6009  |
| RCEP E | 2026   | 2026 | 0            | E!H6009  |
| RCEP E | 2027   | 2027 | 0            | E!I6009  |
| RCEP F | 2022   | 2022 | 0            | F!D6006  |
| RCEP F | 2023   | 2023 | 0            | F!E6006  |
| RCEP F | 2024   | 2024 | 0            | F!F6006  |
| RCEP F | 2025   | 2025 | 0            | F!G6006  |
| RCEP F | 2026   | 2026 | 0            | F!H6006  |
| RCEP F | 2027   | 2027 | 0            | F!I6006  |
| VIFTA  | 2024   | 2024 | 10,8         | VI!F5552 |
| VIFTA  | 2025   | 2025 | 9.6          | VI!G5552 |
| VIFTA  | 2026   | 2026 | 8.4          | VI!H5552 |
| VIFTA  | 2027   | 2027 | 7.2          | VI!I5552 |

### 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 3923.29 has 2 lines; 3923.29.10 is distinguished from its siblings by: Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland. | 3923.29.90<br>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          |
| TAX-003 | YELLOW | Subject to environmental protection tax                    | The environmental tax column shows "MT" – a specific tax per unit.                                                                                                                                                                                                      |                     | 109/2025/UBTVQH15 | Look up the 2026 environmental tax schedule and enter quantity to compute.                               | Not verified – check required          |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3923.29.10. 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 12% for 3923.29.10 was checked against BT2026 (cell BT2026!N6186), 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.