Vietnam Tariff Intelligence

HS 3924.90.20 detail

HS code	3924.90.20
Description	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics / - Other: / - - Nipple former, breastshells, nipple shields, hand expression funnel
Unit	bộ/chiếc
Generated	02/11/2026 12:08:26
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/39249020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6206
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N6206
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6206
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	22	22%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6020
ATIGA	2022	2022	0	AT!E5981
ATIGA	2023	2023	0	AT!F5981
ATIGA	2024	2024	0	AT!G5981
ATIGA	2025	2025	0	AT!H5981
ATIGA	2026	2026	0	AT!I5981
ATIGA	2027	2027	0	AT!J5981
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6025
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6025
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6025

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6025
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6025
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6025
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6023
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6023
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6023
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6023
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6023
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6023
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6031
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5987
AIFTA	30/12/2022	2022	32	AI!F5983
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G5983
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H5983
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I5983
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J5983
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K5983
VKFTA	2022	2022	5	VK!E6007
VKFTA	2023	2023	5	VK!F6007
VKFTA	2024	2024	5	VK!G6007
VKFTA	2025	2025	5	VK!H6007
VKFTA	2026	2026	5	VK!I6007
VKFTA	2027	2027	5	VK!J6007
VCFTA	2022	2022	12	VC!D6049
VCFTA	2023	2023	10	VC!E6049
VCFTA	2024	2024	7	VC!F6049

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G6049
VCFTA	2026	2026	2	VC!H6049
VCFTA	2027	2027	0	VC!I6049
VN-EAEU	2022	2022	6	EAV!D6034
VN-EAEU	2023	2023	4	EAV!E6034
VN-EAEU	2024	2024	2	EAV!F6034
VN-EAEU	2025	2025	0	EAV!G6034
VN-EAEU	2026	2026	0	EAV!H6034
VN-EAEU	2027	2027	0	EAV!I6034
AHKFTA	2022	2022	22	AKH!D6037
AHKFTA	2023	2023	22	AKH!E6037
AHKFTA	2024	2024	22	AKH!F6037
AHKFTA	2025	2025	22	AKH!G6037
AHKFTA	2026	2026	22	AKH!H6037
AHKFTA	2027	2027	22	AKH!I6037
EVFTA	2022	2022	13,5	EV-NK!D6022
EVFTA	2023	2023	9	EV-NK!E6022
EVFTA	2024	2024	4,5	EV-NK!F6022
EVFTA	2025	2025	0	EV-NK!G6022
EVFTA	2026	2026	0	EV-NK!H6022
EVFTA	2027	2027	0	EV-NK!I6022
UKVFTA	2022	2022	13,5	UKV!D6024
UKVFTA	2023	2023	9	UKV!E6024
UKVFTA	2024	2024	4,5	UKV!F6024
UKVFTA	2025	2025	0	UKV!G6024
UKVFTA	2026	2026	0	UKV!H6024

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6024
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6006
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6006
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6006
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6006
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6006
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6006
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6006
RCEP A	2022	2022	20,5	RCEPT-A!D6027
RCEP A	2023	2023	19,1	RCEPT-A!E6027
RCEP A	2024	2024	17,6	RCEPT-A!F6027
RCEP A	2025	2025	16,1	RCEPT-A!G6027
RCEP A	2026	2026	14,7	RCEPT-A!H6027
RCEP A	2027	2027	13,2	RCEPT-A!I6027
RCEP B	2022	2022	20,5	B!D6027
RCEP B	2023	2023	19,1	B!E6027
RCEP B	2024	2024	17,6	B!F6027
RCEP B	2025	2025	16,1	B!G6027
RCEP B	2026	2026	14,7	B!H6027
RCEP B	2027	2027	13,2	B!I6027
RCEP C	2022	2022	22	C!D6027
RCEP C	2023	2023	22	C!E6027
RCEP C	2024	2024	22	C!F6027
RCEP C	2025	2025	22	C!G6027
RCEP C	2026	2026	22	C!H6027
RCEP C	2027	2027	22	C!I6027

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22	D!D6027
RCEP D	2023	2023	22	D!E6027
RCEP D	2024	2024	22	D!F6027
RCEP D	2025	2025	22	D!G6027
RCEP D	2026	2026	22	D!H6027
RCEP D	2027	2027	22	D!I6027
RCEP E	2022	2022	22	E!D6030
RCEP E	2023	2023	22	E!E6030
RCEP E	2024	2024	22	E!F6030
RCEP E	2025	2025	22	E!G6030
RCEP E	2026	2026	22	E!H6030
RCEP E	2027	2027	22	E!I6030
RCEP F	2022	2022	20,5	F!D6027
RCEP F	2023	2023	19,1	F!E6027
RCEP F	2024	2024	17,6	F!F6027
RCEP F	2025	2025	16,1	F!G6027
RCEP F	2026	2026	14,7	F!H6027
RCEP F	2027	2027	13,2	F!I6027
VIFTA	2024	2024	0	VI!F5572
VIFTA	2025	2025	0	VI!G5572
VIFTA	2026	2026	0	VI!H5572
VIFTA	2027	2027	0	VI!I5572

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 22%, RCEP (Annex C) 22%, RCEP (Annex D) 22%, RCEP (Annex E) 22%, AIFTA 30%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3924.90 has 4 lines; 3924.90.20 is distinguished from its siblings by: Nipple former, breastshells, nipple shields, hand expression funnel.	3924.90.10 Bed pans, urinals (portable type) or chamber-pots; 3924.90.30 Supplementary feeding system for babies; 3924.90.90 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 3924.90.20. 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 22% for 3924.90.20 was checked against BT2026 (cell BT2026!N6206), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.