Vietnam Tariff Intelligence

HS 3925.10.00 detail

HS code	3925.10.00
Description	Builders’ ware of plastics, not elsewhere specified or included / - Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l
Unit	bộ/chiếc
Generated	07/11/2026 21:21:54
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/39251000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6210
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6210
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6210
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 (-ID, MY, MM)	0% (except 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)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	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)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	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!E6025
ATIGA	2022	2022	0	AT!E5986
ATIGA	2023	2023	0	AT!F5986
ATIGA	2024	2024	0	AT!G5986
ATIGA	2025	2025	0	AT!H5986
ATIGA	2026	2026	0	AT!I5986
ATIGA	2027	2027	0	AT!J5986
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6030
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6030
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6030

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6030
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6030
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6030
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6028
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6028
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6028
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6028
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6028
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6028
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6036
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5992
AIFTA	30/12/2022	2022	32	AI!F5988
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G5988
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H5988
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I5988
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J5988
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K5988
VKFTA	2022	2022	5	VK!E6012
VKFTA	2023	2023	5	VK!F6012
VKFTA	2024	2024	5	VK!G6012
VKFTA	2025	2025	5	VK!H6012
VKFTA	2026	2026	5	VK!I6012
VKFTA	2027	2027	5	VK!J6012
VCFTA	2022	2022	11	VC!D6054
VCFTA	2023	2023	9	VC!E6054
VCFTA	2024	2024	7	VC!F6054

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G6054
VCFTA	2026	2026	2	VC!H6054
VCFTA	2027	2027	0	VC!I6054
VN-EAEU	2022	2022	0	EAV!D6039
VN-EAEU	2023	2023	0	EAV!E6039
VN-EAEU	2024	2024	0	EAV!F6039
VN-EAEU	2025	2025	0	EAV!G6039
VN-EAEU	2026	2026	0	EAV!H6039
VN-EAEU	2027	2027	0	EAV!I6039
AHKFTA	2022	2022	25	AKH!D6042
AHKFTA	2023	2023	25	AKH!E6042
AHKFTA	2024	2024	25	AKH!F6042
AHKFTA	2025	2025	25	AKH!G6042
AHKFTA	2026	2026	25	AKH!H6042
AHKFTA	2027	2027	25	AKH!I6042
EVFTA	2022	2022	12,5	EV-NK!D6027
EVFTA	2023	2023	8,3	EV-NK!E6027
EVFTA	2024	2024	4,1	EV-NK!F6027
EVFTA	2025	2025	0	EV-NK!G6027
EVFTA	2026	2026	0	EV-NK!H6027
EVFTA	2027	2027	0	EV-NK!I6027
UKVFTA	2022	2022	12,5	UKV!D6029
UKVFTA	2023	2023	8,3	UKV!E6029
UKVFTA	2024	2024	4,1	UKV!F6029
UKVFTA	2025	2025	0	UKV!G6029
UKVFTA	2026	2026	0	UKV!H6029

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6029
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6011
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6011
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6011
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6011
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6011
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6011
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6011
RCEP A	2022	2022	23,3	RCEPT-A!D6032
RCEP A	2023	2023	21,7	RCEPT-A!E6032
RCEP A	2024	2024	20	RCEPT-A!F6032
RCEP A	2025	2025	18,3	RCEPT-A!G6032
RCEP A	2026	2026	16,7	RCEPT-A!H6032
RCEP A	2027	2027	15	RCEPT-A!I6032
RCEP B	2022	2022	23,3	B!D6032
RCEP B	2023	2023	21,7	B!E6032
RCEP B	2024	2024	20	B!F6032
RCEP B	2025	2025	18,3	B!G6032
RCEP B	2026	2026	16,7	B!H6032
RCEP B	2027	2027	15	B!I6032
RCEP C	2022	2022	25	C!D6032
RCEP C	2023	2023	25	C!E6032
RCEP C	2024	2024	25	C!F6032
RCEP C	2025	2025	25	C!G6032
RCEP C	2026	2026	25	C!H6032
RCEP C	2027	2027	25	C!I6032

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D6032
RCEP D	2023	2023	25	D!E6032
RCEP D	2024	2024	25	D!F6032
RCEP D	2025	2025	25	D!G6032
RCEP D	2026	2026	25	D!H6032
RCEP D	2027	2027	25	D!I6032
RCEP E	2022	2022	25	E!D6035
RCEP E	2023	2023	25	E!E6035
RCEP E	2024	2024	25	E!F6035
RCEP E	2025	2025	25	E!G6035
RCEP E	2026	2026	25	E!H6035
RCEP E	2027	2027	25	E!I6035
RCEP F	2022	2022	23,3	F!D6032
RCEP F	2023	2023	21,7	F!E6032
RCEP F	2024	2024	20	F!F6032
RCEP F	2025	2025	18,3	F!G6032
RCEP F	2026	2026	16,7	F!H6032
RCEP F	2027	2027	15	F!I6032
VIFTA	2024	2024	0	VI!F5576
VIFTA	2025	2025	0	VI!G5576
VIFTA	2026	2026	0	VI!H5576
VIFTA	2027	2027	0	VI!I5576

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, AIFTA 30%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 3925.10.00. 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 25% for 3925.10.00 was checked against BT2026 (cell BT2026!N6210), 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)

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.