Vietnam Tariff Intelligence

HS 3926.90.81 detail

HS code	3926.90.81
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Cards for jewellery or small objects of personal adornment; beads; shoe lasts: / - - - Shoe lasts
Unit	kg/chiếc
Generated	04/11/2026 03:30:32
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/39269081/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6241
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N6241
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6241
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, MM)	0% (except KH, ID, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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, LA)	0% (except KH, ID, LA)	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
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	11	11%	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!E6057
ATIGA	2022	2022	0	AT!E6018
ATIGA	2023	2023	0	AT!F6018
ATIGA	2024	2024	0	AT!G6018
ATIGA	2025	2025	0	AT!H6018
ATIGA	2026	2026	0	AT!I6018
ATIGA	2027	2027	0	AT!J6018
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6062
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6062
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6062

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6062
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6062
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6062
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6060
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6060
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6060
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6060
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6060
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6060
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6068
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6024
AIFTA	30/12/2022	2022	12	AI!F6020
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G6020
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H6020
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I6020
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J6020
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K6020
VKFTA	2022	2022	0	VK!E6044
VKFTA	2023	2023	0	VK!F6044
VKFTA	2024	2024	0	VK!G6044
VKFTA	2025	2025	0	VK!H6044
VKFTA	2026	2026	0	VK!I6044
VKFTA	2027	2027	0	VK!J6044
VCFTA	2022	2022	0	VC!D6086
VCFTA	2023	2023	0	VC!E6086
VCFTA	2024	2024	0	VC!F6086

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6086
VCFTA	2026	2026	0	VC!H6086
VCFTA	2027	2027	0	VC!I6086
VN-EAEU	2022	2022	0	EAV!D6071
VN-EAEU	2023	2023	0	EAV!E6071
VN-EAEU	2024	2024	0	EAV!F6071
VN-EAEU	2025	2025	0	EAV!G6071
VN-EAEU	2026	2026	0	EAV!H6071
VN-EAEU	2027	2027	0	EAV!I6071
AHKFTA	2022	2022	0	AKH!D6074
AHKFTA	2023	2023	0	AKH!E6074
AHKFTA	2024	2024	0	AKH!F6074
AHKFTA	2025	2025	0	AKH!G6074
AHKFTA	2026	2026	0	AKH!H6074
AHKFTA	2027	2027	0	AKH!I6074
EVFTA	2022	2022	0	EV-NK!D6059
EVFTA	2023	2023	0	EV-NK!E6059
EVFTA	2024	2024	0	EV-NK!F6059
EVFTA	2025	2025	0	EV-NK!G6059
EVFTA	2026	2026	0	EV-NK!H6059
EVFTA	2027	2027	0	EV-NK!I6059
UKVFTA	2022	2022	0	UKV!D6061
UKVFTA	2023	2023	0	UKV!E6061
UKVFTA	2024	2024	0	UKV!F6061
UKVFTA	2025	2025	0	UKV!G6061
UKVFTA	2026	2026	0	UKV!H6061

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6061
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6045
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6045
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6045
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6045
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6045
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6045
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6045
RCEP A	2022	2022	0	RCEPT-A!D6064
RCEP A	2023	2023	0	RCEPT-A!E6064
RCEP A	2024	2024	0	RCEPT-A!F6064
RCEP A	2025	2025	0	RCEPT-A!G6064
RCEP A	2026	2026	0	RCEPT-A!H6064
RCEP A	2027	2027	0	RCEPT-A!I6064
RCEP B	2022	2022	0	B!D6064
RCEP B	2023	2023	0	B!E6064
RCEP B	2024	2024	0	B!F6064
RCEP B	2025	2025	0	B!G6064
RCEP B	2026	2026	0	B!H6064
RCEP B	2027	2027	0	B!I6064
RCEP C	2022	2022	0	C!D6064
RCEP C	2023	2023	0	C!E6064
RCEP C	2024	2024	0	C!F6064
RCEP C	2025	2025	0	C!G6064
RCEP C	2026	2026	0	C!H6064
RCEP C	2027	2027	0	C!I6064

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6064
RCEP D	2023	2023	0	D!E6064
RCEP D	2024	2024	0	D!F6064
RCEP D	2025	2025	0	D!G6064
RCEP D	2026	2026	0	D!H6064
RCEP D	2027	2027	0	D!I6064
RCEP E	2022	2022	0	E!D6067
RCEP E	2023	2023	0	E!E6067
RCEP E	2024	2024	0	E!F6067
RCEP E	2025	2025	0	E!G6067
RCEP E	2026	2026	0	E!H6067
RCEP E	2027	2027	0	E!I6067
RCEP F	2022	2022	0	F!D6064
RCEP F	2023	2023	0	F!E6064
RCEP F	2024	2024	0	F!F6064
RCEP F	2025	2025	0	F!G6064
RCEP F	2026	2026	0	F!H6064
RCEP F	2027	2027	0	F!I6064
VIFTA	2024	2024	0	VI!F5607
VIFTA	2025	2025	0	VI!G5607
VIFTA	2026	2026	0	VI!H5607
VIFTA	2027	2027	0	VI!I5607

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	AIFTA 11%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 3926.90 has 19 lines; 3926.90.81 is distinguished from its siblings by: Shoe lasts.	3926.90.10 Floats for fishing nets; 3926.90.20 Fans and handscreens, frames and handles therefor, and parts thereof; 3926.90.32 Plastic moulds with denture imprints; 3926.90.39 Other; 3926.90.41 Police shields; 3926.90.42 Protective masks for use in welding and similar work	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 3926.90.81. 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 0% for 3926.90.81 was checked against BT2026 (cell BT2026!N6241), 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.