Vietnam Tariff Intelligence

HS 3916.90.92 detail

HS code	3916.90.92
Description	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics / - Of other plastics: / - - Other: / - - - Rods, sticks and profile shapes
Unit	kg/m
Generated	02/11/2026 20:58:42
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/39169092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5918
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N5918
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5918
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, MY, PH)	0% (except KH, MY, PH)	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
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(-PH)	0% (except 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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5724
ATIGA	2022	2022	0	AT!E5685
ATIGA	2023	2023	0	AT!F5685
ATIGA	2024	2024	0	AT!G5685
ATIGA	2025	2025	0	AT!H5685
ATIGA	2026	2026	0	AT!I5685
ATIGA	2027	2027	0	AT!J5685
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5729
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5729
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5729

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5729
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5729
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5729
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5727
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5727
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5727
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5727
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5727
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5727
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5729
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5691
AIFTA	30/12/2022	2022	0	AI!F5687
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5687
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5687
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5687
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5687
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5687
VKFTA	2022	2022	0	VK!E5698
VKFTA	2023	2023	0	VK!F5698
VKFTA	2024	2024	0	VK!G5698
VKFTA	2025	2025	0	VK!H5698
VKFTA	2026	2026	0	VK!I5698
VKFTA	2027	2027	0	VK!J5698
VCFTA	2022	2022	2	VC!D5753
VCFTA	2023	2023	1	VC!E5753
VCFTA	2024	2024	0	VC!F5753

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5753
VCFTA	2026	2026	0	VC!H5753
VCFTA	2027	2027	0	VC!I5753
VN-EAEU	2022	2022	0	EAV!D5738
VN-EAEU	2023	2023	0	EAV!E5738
VN-EAEU	2024	2024	0	EAV!F5738
VN-EAEU	2025	2025	0	EAV!G5738
VN-EAEU	2026	2026	0	EAV!H5738
VN-EAEU	2027	2027	0	EAV!I5738
AHKFTA	2022	2022	0	AKH!D5741
AHKFTA	2023	2023	0	AKH!E5741
AHKFTA	2024	2024	0	AKH!F5741
AHKFTA	2025	2025	0	AKH!G5741
AHKFTA	2026	2026	0	AKH!H5741
AHKFTA	2027	2027	0	AKH!I5741
EVFTA	2022	2022	5	EV-NK!D5726
EVFTA	2023	2023	3,3	EV-NK!E5726
EVFTA	2024	2024	1,6	EV-NK!F5726
EVFTA	2025	2025	0	EV-NK!G5726
EVFTA	2026	2026	0	EV-NK!H5726
EVFTA	2027	2027	0	EV-NK!I5726
UKVFTA	2022	2022	5	UKV!D5728
UKVFTA	2023	2023	3,3	UKV!E5728
UKVFTA	2024	2024	1,6	UKV!F5728
UKVFTA	2025	2025	0	UKV!G5728
UKVFTA	2026	2026	0	UKV!H5728

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5728
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5710
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5710
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5710
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5710
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5710
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5710
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5710
RCEP A	2022	2022	0	RCEPT-A!D5731
RCEP A	2023	2023	0	RCEPT-A!E5731
RCEP A	2024	2024	0	RCEPT-A!F5731
RCEP A	2025	2025	0	RCEPT-A!G5731
RCEP A	2026	2026	0	RCEPT-A!H5731
RCEP A	2027	2027	0	RCEPT-A!I5731
RCEP B	2022	2022	0	B!D5731
RCEP B	2023	2023	0	B!E5731
RCEP B	2024	2024	0	B!F5731
RCEP B	2025	2025	0	B!G5731
RCEP B	2026	2026	0	B!H5731
RCEP B	2027	2027	0	B!I5731
RCEP C	2022	2022	0	C!D5731
RCEP C	2023	2023	0	C!E5731
RCEP C	2024	2024	0	C!F5731
RCEP C	2025	2025	0	C!G5731
RCEP C	2026	2026	0	C!H5731
RCEP C	2027	2027	0	C!I5731

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5731
RCEP D	2023	2023	0	D!E5731
RCEP D	2024	2024	0	D!F5731
RCEP D	2025	2025	0	D!G5731
RCEP D	2026	2026	0	D!H5731
RCEP D	2027	2027	0	D!I5731
RCEP E	2022	2022	0	E!D5734
RCEP E	2023	2023	0	E!E5734
RCEP E	2024	2024	0	E!F5734
RCEP E	2025	2025	0	E!G5734
RCEP E	2026	2026	0	E!H5734
RCEP E	2027	2027	0	E!I5734
RCEP F	2022	2022	0	F!D5731
RCEP F	2023	2023	0	F!E5731
RCEP F	2024	2024	0	F!F5731
RCEP F	2025	2025	0	F!G5731
RCEP F	2026	2026	0	F!H5731
RCEP F	2027	2027	0	F!I5731
VIFTA	2024	2024	0	VI!F5284
VIFTA	2025	2025	0	VI!G5284
VIFTA	2026	2026	0	VI!H5284
VIFTA	2027	2027	0	VI!I5284

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 3916.90 has 12 lines; 3916.90.92 is distinguished from its siblings by: Rods, sticks and profile shapes.	3916.90.11 Of polypropylene; 3916.90.12 Of polystyrene; 3916.90.19 Other; 3916.90.21 Of phenolic resins; of amino-resins; 3916.90.22 Of polyamides; 3916.90.29 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 3916.90.92. 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 10% for 3916.90.92 was checked against BT2026 (cell BT2026!N5918), 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.