Vietnam Tariff Intelligence

HS 3919.90.10 detail

HS code	3919.90.10
Description	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls / - Other: / - - Of polymers of vinyl chloride
Unit	kg/m2/chiếc
Generated	03/11/2026 19:34:23
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/39199010/

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!K6006
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N6006
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6006
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 (-MY, MM, PH)	0% (except MY, MM, 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(-ID, PH)	0% (except ID, 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!E5815
ATIGA	2022	2022	0	AT!E5776
ATIGA	2023	2023	0	AT!F5776
ATIGA	2024	2024	0	AT!G5776
ATIGA	2025	2025	0	AT!H5776
ATIGA	2026	2026	0	AT!I5776
ATIGA	2027	2027	0	AT!J5776
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5820
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5820
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5820

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5820
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5820
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5820
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5818
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5818
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5818
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5818
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5818
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5818
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5822
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5782
AIFTA	30/12/2022	2022	0	AI!F5778
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5778
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5778
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5778
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5778
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5778
VKFTA	2022	2022	0	VK!E5791
VKFTA	2023	2023	0	VK!F5791
VKFTA	2024	2024	0	VK!G5791
VKFTA	2025	2025	0	VK!H5791
VKFTA	2026	2026	0	VK!I5791
VKFTA	2027	2027	0	VK!J5791
VCFTA	2022	2022	2	VC!D5844
VCFTA	2023	2023	1	VC!E5844
VCFTA	2024	2024	0	VC!F5844

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5844
VCFTA	2026	2026	0	VC!H5844
VCFTA	2027	2027	0	VC!I5844
VN-EAEU	2022	2022	0	EAV!D5829
VN-EAEU	2023	2023	0	EAV!E5829
VN-EAEU	2024	2024	0	EAV!F5829
VN-EAEU	2025	2025	0	EAV!G5829
VN-EAEU	2026	2026	0	EAV!H5829
VN-EAEU	2027	2027	0	EAV!I5829
AHKFTA	2022	2022	0	AKH!D5832
AHKFTA	2023	2023	0	AKH!E5832
AHKFTA	2024	2024	0	AKH!F5832
AHKFTA	2025	2025	0	AKH!G5832
AHKFTA	2026	2026	0	AKH!H5832
AHKFTA	2027	2027	0	AKH!I5832
EVFTA	2022	2022	3	EV-NK!D5817
EVFTA	2023	2023	0	EV-NK!E5817
EVFTA	2024	2024	0	EV-NK!F5817
EVFTA	2025	2025	0	EV-NK!G5817
EVFTA	2026	2026	0	EV-NK!H5817
EVFTA	2027	2027	0	EV-NK!I5817
UKVFTA	2022	2022	3	UKV!D5819
UKVFTA	2023	2023	0	UKV!E5819
UKVFTA	2024	2024	0	UKV!F5819
UKVFTA	2025	2025	0	UKV!G5819
UKVFTA	2026	2026	0	UKV!H5819

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5819
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5801
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5801
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5801
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5801
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5801
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5801
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5801
RCEP A	2022	2022	0	RCEPT-A!D5822
RCEP A	2023	2023	0	RCEPT-A!E5822
RCEP A	2024	2024	0	RCEPT-A!F5822
RCEP A	2025	2025	0	RCEPT-A!G5822
RCEP A	2026	2026	0	RCEPT-A!H5822
RCEP A	2027	2027	0	RCEPT-A!I5822
RCEP B	2022	2022	0	B!D5822
RCEP B	2023	2023	0	B!E5822
RCEP B	2024	2024	0	B!F5822
RCEP B	2025	2025	0	B!G5822
RCEP B	2026	2026	0	B!H5822
RCEP B	2027	2027	0	B!I5822
RCEP C	2022	2022	0	C!D5822
RCEP C	2023	2023	0	C!E5822
RCEP C	2024	2024	0	C!F5822
RCEP C	2025	2025	0	C!G5822
RCEP C	2026	2026	0	C!H5822
RCEP C	2027	2027	0	C!I5822

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5822
RCEP D	2023	2023	0	D!E5822
RCEP D	2024	2024	0	D!F5822
RCEP D	2025	2025	0	D!G5822
RCEP D	2026	2026	0	D!H5822
RCEP D	2027	2027	0	D!I5822
RCEP E	2022	2022	0	E!D5825
RCEP E	2023	2023	0	E!E5825
RCEP E	2024	2024	0	E!F5825
RCEP E	2025	2025	0	E!G5825
RCEP E	2026	2026	0	E!H5825
RCEP E	2027	2027	0	E!I5825
RCEP F	2022	2022	0	F!D5822
RCEP F	2023	2023	0	F!E5822
RCEP F	2024	2024	0	F!F5822
RCEP F	2025	2025	0	F!G5822
RCEP F	2026	2026	0	F!H5822
RCEP F	2027	2027	0	F!I5822
VIFTA	2024	2024	0	VI!F5372
VIFTA	2025	2025	0	VI!G5372
VIFTA	2026	2026	0	VI!H5372
VIFTA	2027	2027	0	VI!I5372

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 3919.90 has 5 lines; 3919.90.10 is distinguished from its siblings by: Of polymers of vinyl chloride.	3919.90.20 Of hardened proteins; 3919.90.91 Of chemical derivatives of natural rubber; 3919.90.92 Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; 3919.90.99 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 3919.90.10. 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 3919.90.10 was checked against BT2026 (cell BT2026!N6006), 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.