Vietnam Tariff Intelligence

HS 3919.90.92 detail

HS code	3919.90.92
Description	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls / - Other: / - - Other: / - - - Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised
Unit	kg/m2/chiếc
Generated	31/10/2026 03:57:07
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/39199092/

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!K6010
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N6010
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6010
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
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VCFTA	1	1%	Consolidated BT2026	2026	VC	112/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5819
ATIGA	2022	2022	0	AT!E5780
ATIGA	2023	2023	0	AT!F5780
ATIGA	2024	2024	0	AT!G5780
ATIGA	2025	2025	0	AT!H5780
ATIGA	2026	2026	0	AT!I5780
ATIGA	2027	2027	0	AT!J5780
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5824
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5824
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5824

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5824
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5824
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5824
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5822
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5822
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5822
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5822
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5822
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5822
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5826
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5786
AIFTA	30/12/2022	2022	0	AI!F5782
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5782
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5782
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5782
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5782
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5782
VKFTA	2022	2022	0	VK!E5795
VKFTA	2023	2023	0	VK!F5795
VKFTA	2024	2024	0	VK!G5795
VKFTA	2025	2025	0	VK!H5795
VKFTA	2026	2026	0	VK!I5795
VKFTA	2027	2027	0	VK!J5795
VCFTA	2022	2022	5	VC!D5848
VCFTA	2023	2023	4	VC!E5848
VCFTA	2024	2024	3	VC!F5848

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	2	VC!G5848
VCFTA	2026	2026	1	VC!H5848
VCFTA	2027	2027	0	VC!I5848
VN-EAEU	2022	2022	0	EAV!D5833
VN-EAEU	2023	2023	0	EAV!E5833
VN-EAEU	2024	2024	0	EAV!F5833
VN-EAEU	2025	2025	0	EAV!G5833
VN-EAEU	2026	2026	0	EAV!H5833
VN-EAEU	2027	2027	0	EAV!I5833
AHKFTA	2022	2022	*	AKH!D5836
AHKFTA	2023	2023	*	AKH!E5836
AHKFTA	2024	2024	*	AKH!F5836
AHKFTA	2025	2025	*	AKH!G5836
AHKFTA	2026	2026	*	AKH!H5836
AHKFTA	2027	2027	*	AKH!I5836
EVFTA	2022	2022	6	EV-NK!D5821
EVFTA	2023	2023	4	EV-NK!E5821
EVFTA	2024	2024	2	EV-NK!F5821
EVFTA	2025	2025	0	EV-NK!G5821
EVFTA	2026	2026	0	EV-NK!H5821
EVFTA	2027	2027	0	EV-NK!I5821
UKVFTA	2022	2022	6	UKV!D5823
UKVFTA	2023	2023	4	UKV!E5823
UKVFTA	2024	2024	2	UKV!F5823
UKVFTA	2025	2025	0	UKV!G5823
UKVFTA	2026	2026	0	UKV!H5823

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5823
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5805
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5805
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5805
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5805
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5805
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5805
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5805
RCEP A	2022	2022	0	RCEPT-A!D5826
RCEP A	2023	2023	0	RCEPT-A!E5826
RCEP A	2024	2024	0	RCEPT-A!F5826
RCEP A	2025	2025	0	RCEPT-A!G5826
RCEP A	2026	2026	0	RCEPT-A!H5826
RCEP A	2027	2027	0	RCEPT-A!I5826
RCEP B	2022	2022	0	B!D5826
RCEP B	2023	2023	0	B!E5826
RCEP B	2024	2024	0	B!F5826
RCEP B	2025	2025	0	B!G5826
RCEP B	2026	2026	0	B!H5826
RCEP B	2027	2027	0	B!I5826
RCEP C	2022	2022	0	C!D5826
RCEP C	2023	2023	0	C!E5826
RCEP C	2024	2024	0	C!F5826
RCEP C	2025	2025	0	C!G5826
RCEP C	2026	2026	0	C!H5826
RCEP C	2027	2027	0	C!I5826

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5826
RCEP D	2023	2023	0	D!E5826
RCEP D	2024	2024	0	D!F5826
RCEP D	2025	2025	0	D!G5826
RCEP D	2026	2026	0	D!H5826
RCEP D	2027	2027	0	D!I5826
RCEP E	2022	2022	0	E!D5829
RCEP E	2023	2023	0	E!E5829
RCEP E	2024	2024	0	E!F5829
RCEP E	2025	2025	0	E!G5829
RCEP E	2026	2026	0	E!H5829
RCEP E	2027	2027	0	E!I5829
RCEP F	2022	2022	0	F!D5826
RCEP F	2023	2023	0	F!E5826
RCEP F	2024	2024	0	F!F5826
RCEP F	2025	2025	0	F!G5826
RCEP F	2026	2026	0	F!H5826
RCEP F	2027	2027	0	F!I5826
VIFTA	2024	2024	0	VI!F5376
VIFTA	2025	2025	0	VI!G5376
VIFTA	2026	2026	0	VI!H5376
VIFTA	2027	2027	0	VI!I5376

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; 3919.90.92 is distinguished from its siblings by: Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised.	3919.90.10 Of polymers of vinyl chloride; 3919.90.20 Of hardened proteins; 3919.90.91 Of chemical derivatives of natural rubber; 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 3919.90.92. 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 12% for 3919.90.92 was checked against BT2026 (cell BT2026!N6010), 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.