Vietnam Tariff Intelligence

HS 3920.20.99 detail

HS code	3920.20.99
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of polymers of propylene: / - - Other: / - - - Other
Unit	kg/m2/chiếc
Generated	03/11/2026 03:17:12
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/39202099/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6022
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6022
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6022
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, MM, PH)	0% (except ID, MM, PH)	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
AKFTA	0	0%	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
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
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
RCEP (Annex A)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	4	4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	4	4%	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 C)	4,5	4.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	0/0/5	0 / 0 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Needs interpretation
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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E5832
ATIGA	2022	2022	0	AT!E5793
ATIGA	2023	2023	0	AT!F5793
ATIGA	2024	2024	0	AT!G5793
ATIGA	2025	2025	0	AT!H5793
ATIGA	2026	2026	0	AT!I5793
ATIGA	2027	2027	0	AT!J5793
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5837
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5837
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5837

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5837
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5837
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5837
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5835
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5835
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5835
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5835
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5835
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5835
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5839
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5799
AIFTA	30/12/2022	2022	*	AI!F5795
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5795
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5795
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5795
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5795
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5795
VKFTA	2022	2022		VK!5811
VKFTA	2023	2023		VK!5811
VKFTA	2024	2024		VK!5811
VKFTA	2025	2025		VK!5811
VKFTA	2026	2026		VK!5811
VKFTA	2027	2027		VK!5811
VCFTA	2022	2022	2	VC!D5861
VCFTA	2023	2023	1	VC!E5861
VCFTA	2024	2024	0	VC!F5861

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5861
VCFTA	2026	2026	0	VC!H5861
VCFTA	2027	2027	0	VC!I5861
VN-EAEU	2022	2022	0	EAV!D5846
VN-EAEU	2023	2023	0	EAV!E5846
VN-EAEU	2024	2024	0	EAV!F5846
VN-EAEU	2025	2025	0	EAV!G5846
VN-EAEU	2026	2026	0	EAV!H5846
VN-EAEU	2027	2027	0	EAV!I5846
AHKFTA	2022	2022	6	AKH!D5849
AHKFTA	2023	2023	6	AKH!E5849
AHKFTA	2024	2024	6	AKH!F5849
AHKFTA	2025	2025	6	AKH!G5849
AHKFTA	2026	2026	6	AKH!H5849
AHKFTA	2027	2027	6	AKH!I5849
EVFTA	2022	2022	1,7	EV-NK!D5834
EVFTA	2023	2023	0	EV-NK!E5834
EVFTA	2024	2024	0	EV-NK!F5834
EVFTA	2025	2025	0	EV-NK!G5834
EVFTA	2026	2026	0	EV-NK!H5834
EVFTA	2027	2027	0	EV-NK!I5834
UKVFTA	2022	2022	1,7	UKV!D5836
UKVFTA	2023	2023	0	UKV!E5836
UKVFTA	2024	2024	0	UKV!F5836
UKVFTA	2025	2025	0	UKV!G5836
UKVFTA	2026	2026	0	UKV!H5836

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5836
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5818
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5818
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5818
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5818
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5818
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5818
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5818
RCEP A	2022	2022	5,6	RCEPT-A!D5839
RCEP A	2023	2023	5,2	RCEPT-A!E5839
RCEP A	2024	2024	4,8	RCEPT-A!F5839
RCEP A	2025	2025	4,4	RCEPT-A!G5839
RCEP A	2026	2026	4	RCEPT-A!H5839
RCEP A	2027	2027	3,6	RCEPT-A!I5839
RCEP B	2022	2022	5,6	B!D5839
RCEP B	2023	2023	5,2	B!E5839
RCEP B	2024	2024	4,8	B!F5839
RCEP B	2025	2025	4,4	B!G5839
RCEP B	2026	2026	4	B!H5839
RCEP B	2027	2027	3,6	B!I5839
RCEP C	2022	2022	5,7	C!D5839
RCEP C	2023	2023	5,4	C!E5839
RCEP C	2024	2024	5,1	C!F5839
RCEP C	2025	2025	4,8	C!G5839
RCEP C	2026	2026	4,5	C!H5839
RCEP C	2027	2027	4,2	C!I5839

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6	D!D5839
RCEP D	2023	2023	6	D!E5839
RCEP D	2024	2024	6	D!F5839
RCEP D	2025	2025	6	D!G5839
RCEP D	2026	2026	6	D!H5839
RCEP D	2027	2027	6	D!I5839
RCEP E	2022	2022	6	E!D5842
RCEP E	2023	2023	6	E!E5842
RCEP E	2024	2024	6	E!F5842
RCEP E	2025	2025	6	E!G5842
RCEP E	2026	2026	6	E!H5842
RCEP E	2027	2027	6	E!I5842
RCEP F	2022	2022	5,6	F!D5839
RCEP F	2023	2023	5,2	F!E5839
RCEP F	2024	2024	4,8	F!F5839
RCEP F	2025	2025	4,4	F!G5839
RCEP F	2026	2026	4	F!H5839
RCEP F	2027	2027	3,6	F!I5839
VIFTA	2024	2024	0	VI!F5388
VIFTA	2025	2025	0	VI!G5388
VIFTA	2026	2026	0	VI!H5388
VIFTA	2027	2027	0	VI!I5388

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 6%, RCEP (Annex D) 6%, RCEP (Annex E) 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		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 3920.20 has 3 lines; 3920.20.99 is distinguished from its siblings by: Other.	3920.20.10 Biaxially oriented polypropylene (BOPP) film; 3920.20.91 Plates and sheets	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 3920.20.99. 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 6% for 3920.20.99 was checked against BT2026 (cell BT2026!N6022), 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.