Vietnam Tariff Intelligence

HS 3920.62.91 detail

HS code	3920.62.91
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of polycarbonates, alkyd resins, polyallyl esters or other polyesters: / - - Of poly(ethylene terephthalate): / - - - Other: / - - - - Solar protection film
Unit	kg/m2/chiếc
Generated	10/11/2026 10:23:30
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/39206291/

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!K6052
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6052
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6052
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
ACFTA	0 (-ID, MY, MM)	0% (except ID, MY, MM)	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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5862
ATIGA	2022	2022	0	AT!E5823
ATIGA	2023	2023	0	AT!F5823
ATIGA	2024	2024	0	AT!G5823
ATIGA	2025	2025	0	AT!H5823
ATIGA	2026	2026	0	AT!I5823
ATIGA	2027	2027	0	AT!J5823
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5867
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5867
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5867
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5867

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5867
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5867
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5865
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5865
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5865
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5865
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5865
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5865
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5873
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5829
AIFTA	30/12/2022	2022	0	AI!F5825
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5825
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5825
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5825
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5825
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5825
VKFTA	2022	2022	0	VK!E5848
VKFTA	2023	2023	0	VK!F5848
VKFTA	2024	2024	0	VK!G5848
VKFTA	2025	2025	0	VK!H5848
VKFTA	2026	2026	0	VK!I5848
VKFTA	2027	2027	0	VK!J5848
VCFTA	2022	2022	0	VC!D5891
VCFTA	2023	2023	0	VC!E5891
VCFTA	2024	2024	0	VC!F5891
VCFTA	2025	2025	0	VC!G5891

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5891
VCFTA	2027	2027	0	VC!I5891
VN-EAEU	2022	2022	0	EAV!D5876
VN-EAEU	2023	2023	0	EAV!E5876
VN-EAEU	2024	2024	0	EAV!F5876
VN-EAEU	2025	2025	0	EAV!G5876
VN-EAEU	2026	2026	0	EAV!H5876
VN-EAEU	2027	2027	0	EAV!I5876
AHKFTA	2022	2022	4	AKH!D5879
AHKFTA	2023	2023	2	AKH!E5879
AHKFTA	2024	2024	2	AKH!F5879
AHKFTA	2025	2025	1	AKH!G5879
AHKFTA	2026	2026	1	AKH!H5879
AHKFTA	2027	2027	0	AKH!I5879
EVFTA	2022	2022	2	EV-NK!D5864
EVFTA	2023	2023	0	EV-NK!E5864
EVFTA	2024	2024	0	EV-NK!F5864
EVFTA	2025	2025	0	EV-NK!G5864
EVFTA	2026	2026	0	EV-NK!H5864
EVFTA	2027	2027	0	EV-NK!I5864
UKVFTA	2022	2022	2	UKV!D5866
UKVFTA	2023	2023	0	UKV!E5866
UKVFTA	2024	2024	0	UKV!F5866
UKVFTA	2025	2025	0	UKV!G5866
UKVFTA	2026	2026	0	UKV!H5866
UKVFTA	2027	2027	0	UKV!I5866

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5848
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5848
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5848
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5848
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5848
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5848
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5848
RCEP A	2022	2022	0	RCEPT-A!D5869
RCEP A	2023	2023	0	RCEPT-A!E5869
RCEP A	2024	2024	0	RCEPT-A!F5869
RCEP A	2025	2025	0	RCEPT-A!G5869
RCEP A	2026	2026	0	RCEPT-A!H5869
RCEP A	2027	2027	0	RCEPT-A!I5869
RCEP B	2022	2022	0	B!D5869
RCEP B	2023	2023	0	B!E5869
RCEP B	2024	2024	0	B!F5869
RCEP B	2025	2025	0	B!G5869
RCEP B	2026	2026	0	B!H5869
RCEP B	2027	2027	0	B!I5869
RCEP C	2022	2022	0	C!D5869
RCEP C	2023	2023	0	C!E5869
RCEP C	2024	2024	0	C!F5869
RCEP C	2025	2025	0	C!G5869
RCEP C	2026	2026	0	C!H5869
RCEP C	2027	2027	0	C!I5869
RCEP D	2022	2022	0	D!D5869

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E5869
RCEP D	2024	2024	0	D!F5869
RCEP D	2025	2025	0	D!G5869
RCEP D	2026	2026	0	D!H5869
RCEP D	2027	2027	0	D!I5869
RCEP E	2022	2022	0	E!D5872
RCEP E	2023	2023	0	E!E5872
RCEP E	2024	2024	0	E!F5872
RCEP E	2025	2025	0	E!G5872
RCEP E	2026	2026	0	E!H5872
RCEP E	2027	2027	0	E!I5872
RCEP F	2022	2022	0	F!D5869
RCEP F	2023	2023	0	F!E5869
RCEP F	2024	2024	0	F!F5869
RCEP F	2025	2025	0	F!G5869
RCEP F	2026	2026	0	F!H5869
RCEP F	2027	2027	0	F!I5869
VIFTA	2024	2024	0	VI!F5418
VIFTA	2025	2025	0	VI!G5418
VIFTA	2026	2026	0	VI!H5418
VIFTA	2027	2027	0	VI!I5418

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 3920.62 has 3 lines; 3920.62.91 is distinguished from its siblings by: Solar protection film.	3920.62.10 Plates and sheets; 3920.62.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3920.62.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3920.62.91	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 3920.62.91. 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 3920.62.91 was checked against BT2026 (cell BT2026!N6052), 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.