Vietnam Tariff Intelligence

HS 3920.71.91 detail

HS code	3920.71.91
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of cellulose or its chemical derivatives: / - - Of regenerated cellulose: / - - - Other: / - - - - Printed sheets
Unit	kg/m2/chiếc
Generated	06/11/2026 14:49:55
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/39207191/

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!K6064
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6064
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6064
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)	0% (except ID, MM)	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	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
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	4.2	4.2%	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!E5874
ATIGA	2022	2022	0	AT!E5835
ATIGA	2023	2023	0	AT!F5835
ATIGA	2024	2024	0	AT!G5835
ATIGA	2025	2025	0	AT!H5835
ATIGA	2026	2026	0	AT!I5835
ATIGA	2027	2027	0	AT!J5835
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5879
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5879
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5879

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5879
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5879
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5879
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5877
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5877
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5877
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5877
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5877
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5877
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5885
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5841
AIFTA	30/12/2022	2022	0	AI!F5837
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5837
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5837
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5837
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5837
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5837
VKFTA	2022	2022	0	VK!E5860
VKFTA	2023	2023	0	VK!F5860
VKFTA	2024	2024	0	VK!G5860
VKFTA	2025	2025	0	VK!H5860
VKFTA	2026	2026	0	VK!I5860
VKFTA	2027	2027	0	VK!J5860
VCFTA	2022	2022	2	VC!D5903
VCFTA	2023	2023	1	VC!E5903
VCFTA	2024	2024	0	VC!F5903

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5903
VCFTA	2026	2026	0	VC!H5903
VCFTA	2027	2027	0	VC!I5903
VN-EAEU	2022	2022	0	EAV!D5888
VN-EAEU	2023	2023	0	EAV!E5888
VN-EAEU	2024	2024	0	EAV!F5888
VN-EAEU	2025	2025	0	EAV!G5888
VN-EAEU	2026	2026	0	EAV!H5888
VN-EAEU	2027	2027	0	EAV!I5888
AHKFTA	2022	2022	0	AKH!D5891
AHKFTA	2023	2023	0	AKH!E5891
AHKFTA	2024	2024	0	AKH!F5891
AHKFTA	2025	2025	0	AKH!G5891
AHKFTA	2026	2026	0	AKH!H5891
AHKFTA	2027	2027	0	AKH!I5891
EVFTA	2022	2022	2	EV-NK!D5876
EVFTA	2023	2023	0	EV-NK!E5876
EVFTA	2024	2024	0	EV-NK!F5876
EVFTA	2025	2025	0	EV-NK!G5876
EVFTA	2026	2026	0	EV-NK!H5876
EVFTA	2027	2027	0	EV-NK!I5876
UKVFTA	2022	2022	2	UKV!D5878
UKVFTA	2023	2023	0	UKV!E5878
UKVFTA	2024	2024	0	UKV!F5878
UKVFTA	2025	2025	0	UKV!G5878
UKVFTA	2026	2026	0	UKV!H5878

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5878
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5860
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5860
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5860
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5860
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5860
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5860
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5860
RCEP A	2022	2022	0	RCEPT-A!D5881
RCEP A	2023	2023	0	RCEPT-A!E5881
RCEP A	2024	2024	0	RCEPT-A!F5881
RCEP A	2025	2025	0	RCEPT-A!G5881
RCEP A	2026	2026	0	RCEPT-A!H5881
RCEP A	2027	2027	0	RCEPT-A!I5881
RCEP B	2022	2022	0	B!D5881
RCEP B	2023	2023	0	B!E5881
RCEP B	2024	2024	0	B!F5881
RCEP B	2025	2025	0	B!G5881
RCEP B	2026	2026	0	B!H5881
RCEP B	2027	2027	0	B!I5881
RCEP C	2022	2022	0	C!D5881
RCEP C	2023	2023	0	C!E5881
RCEP C	2024	2024	0	C!F5881
RCEP C	2025	2025	0	C!G5881
RCEP C	2026	2026	0	C!H5881
RCEP C	2027	2027	0	C!I5881

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5881
RCEP D	2023	2023	0	D!E5881
RCEP D	2024	2024	0	D!F5881
RCEP D	2025	2025	0	D!G5881
RCEP D	2026	2026	0	D!H5881
RCEP D	2027	2027	0	D!I5881
RCEP E	2022	2022	0	E!D5884
RCEP E	2023	2023	0	E!E5884
RCEP E	2024	2024	0	E!F5884
RCEP E	2025	2025	0	E!G5884
RCEP E	2026	2026	0	E!H5884
RCEP E	2027	2027	0	E!I5884
RCEP F	2022	2022	0	F!D5881
RCEP F	2023	2023	0	F!E5881
RCEP F	2024	2024	0	F!F5881
RCEP F	2025	2025	0	F!G5881
RCEP F	2026	2026	0	F!H5881
RCEP F	2027	2027	0	F!I5881
VIFTA	2024	2024	5,4	VI!F5430
VIFTA	2025	2025	4.8	VI!G5430
VIFTA	2026	2026	4.2	VI!H5430
VIFTA	2027	2027	3.6	VI!I5430

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 3920.71 has 3 lines; 3920.71.91 is distinguished from its siblings by: Printed sheets.	3920.71.10 Cellophane film; 3920.71.99 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 3920.71.91. 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 3920.71.91 was checked against BT2026 (cell BT2026!N6064), 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.