Vietnam Tariff Intelligence

HS 3920.91.91 detail

HS code	3920.91.91
Description	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials / - Of other plastics: / - - Of poly(vinyl butyral): / - - - Other: / - - - - Plates and sheets
Unit	kg/m2/chiếc
Generated	08/11/2026 14:27:00
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/39209191/

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!K6077
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6077
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6077
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, 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, MM)	0% (except ID, MM)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.1	2.1%	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
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!E5887
ATIGA	2022	2022	0	AT!E5848
ATIGA	2023	2023	0	AT!F5848
ATIGA	2024	2024	0	AT!G5848
ATIGA	2025	2025	0	AT!H5848
ATIGA	2026	2026	0	AT!I5848
ATIGA	2027	2027	0	AT!J5848
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5892
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5892
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5892

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5892
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5892
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5892
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5890
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5890
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5890
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5890
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5890
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5890
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5898
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5854
AIFTA	30/12/2022	2022	0	AI!F5850
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5850
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5850
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5850
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5850
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5850
VKFTA	2022	2022	0	VK!E5873
VKFTA	2023	2023	0	VK!F5873
VKFTA	2024	2024	0	VK!G5873
VKFTA	2025	2025	0	VK!H5873
VKFTA	2026	2026	0	VK!I5873
VKFTA	2027	2027	0	VK!J5873
VCFTA	2022	2022	1	VC!D5916
VCFTA	2023	2023	1	VC!E5916
VCFTA	2024	2024	0	VC!F5916

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5916
VCFTA	2026	2026	0	VC!H5916
VCFTA	2027	2027	0	VC!I5916
VN-EAEU	2022	2022	0	EAV!D5901
VN-EAEU	2023	2023	0	EAV!E5901
VN-EAEU	2024	2024	0	EAV!F5901
VN-EAEU	2025	2025	0	EAV!G5901
VN-EAEU	2026	2026	0	EAV!H5901
VN-EAEU	2027	2027	0	EAV!I5901
AHKFTA	2022	2022	*	AKH!D5904
AHKFTA	2023	2023	*	AKH!E5904
AHKFTA	2024	2024	*	AKH!F5904
AHKFTA	2025	2025	*	AKH!G5904
AHKFTA	2026	2026	*	AKH!H5904
AHKFTA	2027	2027	*	AKH!I5904
EVFTA	2022	2022	0,7	EV-NK!D5889
EVFTA	2023	2023	0	EV-NK!E5889
EVFTA	2024	2024	0	EV-NK!F5889
EVFTA	2025	2025	0	EV-NK!G5889
EVFTA	2026	2026	0	EV-NK!H5889
EVFTA	2027	2027	0	EV-NK!I5889
UKVFTA	2022	2022	0,7	UKV!D5891
UKVFTA	2023	2023	0	UKV!E5891
UKVFTA	2024	2024	0	UKV!F5891
UKVFTA	2025	2025	0	UKV!G5891
UKVFTA	2026	2026	0	UKV!H5891

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5891
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5873
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5873
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5873
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5873
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5873
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5873
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5873
RCEP A	2022	2022	0	RCEPT-A!D5894
RCEP A	2023	2023	0	RCEPT-A!E5894
RCEP A	2024	2024	0	RCEPT-A!F5894
RCEP A	2025	2025	0	RCEPT-A!G5894
RCEP A	2026	2026	0	RCEPT-A!H5894
RCEP A	2027	2027	0	RCEPT-A!I5894
RCEP B	2022	2022	0	B!D5894
RCEP B	2023	2023	0	B!E5894
RCEP B	2024	2024	0	B!F5894
RCEP B	2025	2025	0	B!G5894
RCEP B	2026	2026	0	B!H5894
RCEP B	2027	2027	0	B!I5894
RCEP C	2022	2022	0	C!D5894
RCEP C	2023	2023	0	C!E5894
RCEP C	2024	2024	0	C!F5894
RCEP C	2025	2025	0	C!G5894
RCEP C	2026	2026	0	C!H5894
RCEP C	2027	2027	0	C!I5894

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5894
RCEP D	2023	2023	0	D!E5894
RCEP D	2024	2024	0	D!F5894
RCEP D	2025	2025	0	D!G5894
RCEP D	2026	2026	0	D!H5894
RCEP D	2027	2027	0	D!I5894
RCEP E	2022	2022	0	E!D5897
RCEP E	2023	2023	0	E!E5897
RCEP E	2024	2024	0	E!F5897
RCEP E	2025	2025	0	E!G5897
RCEP E	2026	2026	0	E!H5897
RCEP E	2027	2027	0	E!I5897
RCEP F	2022	2022	0	F!D5894
RCEP F	2023	2023	0	F!E5894
RCEP F	2024	2024	0	F!F5894
RCEP F	2025	2025	0	F!G5894
RCEP F	2026	2026	0	F!H5894
RCEP F	2027	2027	0	F!I5894
VIFTA	2024	2024	2.7	VI!F5443
VIFTA	2025	2025	2.4	VI!G5443
VIFTA	2026	2026	2.1	VI!H5443
VIFTA	2027	2027	1.8	VI!I5443

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 3920.91 has 3 lines; 3920.91.91 is distinguished from its siblings by: Plates and sheets.	3920.91.10 Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m; 3920.91.99 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 3920.91.91. 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 3920.91.91 was checked against BT2026 (cell BT2026!N6077), 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.