

## HS 3921.11.91 detail

|                            |                                                                                                                                                |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 3921.11.91                                                                                                                                     |
| <b>Description</b>         | Other plates, sheets, film, foil and strip, of plastics / - Cellular: / - - Of polymers of styrene: / - - - Other: / - - - - Plates and sheets |
| <b>Unit</b>                | kg/m2/chiếc                                                                                                                                    |
| <b>Generated</b>           | 31/10/2026 21:56:33                                                                                                                            |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                     |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                     |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/39211191/">https://vietnamtariff.com/hs-code/39211191/</a>                                          |

### 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!K6108 |
| Preferential (MFN)   | 6            | 6%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N6108 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6108 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả<br>giai đoạn) | AANZ            | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| ACFTA   | 0 (-KH, ID, MY, MM,<br>PH) | 0% (except KH, ID, MY,<br>MM, PH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả<br>giai đoạn) | E               | 118/2022/NĐ-<br>CP | Ad<br>valorem |

| FTA            | Source value           | Rate                           | Data basis             | Period                                 | Proof of origin                   | Legal basis    | Status        |
|----------------|------------------------|--------------------------------|------------------------|----------------------------------------|-----------------------------------|----------------|---------------|
| AIFTA          | 0                      | 0%                             | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad<br>valorem |
| AJCEP          | 0                      | 0%                             | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad<br>valorem |
| AKFTA          | 0(-KH, ID, MM, MY, PH) | 0% (except KH, ID, MM, MY, PH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad<br>valorem |
| ATIGA          | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad<br>valorem |
| CPTPP          | 0                      | 0%                             | Consolidated<br>BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad<br>valorem |
| EVFTA          | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex A) | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex B) | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex C) | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex D) | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex E) | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| RCEP (Annex F) | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad<br>valorem |
| UKVFTA         | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad<br>valorem |
| VCFTA          | 0                      | 0%                             | Consolidated<br>BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA          | 0                      | 0%                             | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad<br>valorem |

| FTA     | Source value | Rate    | Data basis             | Period | Proof of origin       | Legal basis    | Status        |
|---------|--------------|---------|------------------------|--------|-----------------------|----------------|---------------|
| VKFTA   | 0            | 0%      | Consolidated<br>BT2026 | 2026   | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0            | 0%      | Consolidated<br>BT2026 | 2026   | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0            | 0%      | Consolidated<br>BT2026 |        | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| AHKFTA  | 1            | 1%      | Consolidated<br>BT2026 | 2026   | AHK                   | 123/2022/NĐ-CP | Ad<br>valorem |
| VIFTA   | 4.2          | 4.2%    | Consolidated<br>BT2026 | 2026   | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E5919 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5880 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F5880 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G5880 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H5880 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I5880 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J5880 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E5924 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F5924 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G5924 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H5924 |
| AJCEP | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I5924 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J5924   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5922   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5922   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5922   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5922   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5922   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5922   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F5930   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5886 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F5882   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G5882   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H5882   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I5882   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J5882   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K5882   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E5905   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F5905   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G5905   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H5905   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I5905   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J5905   |
| VCFTA   | 2022                                   | 2022 | 2            | VC!D5948   |
| VCFTA   | 2023                                   | 2023 | 1            | VC!E5948   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F5948   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G5948   |
| VCFTA   | 2026                                   | 2026 | 0            | VC!H5948   |

| FTA     | Period | Year           | Source value | Source      |
|---------|--------|----------------|--------------|-------------|
| VCFTA   | 2027   | 2027           | 0            | VC!I5948    |
| VN-EAEU | 2022   | 2022           | 0            | EAV!D5933   |
| VN-EAEU | 2023   | 2023           | 0            | EAV!E5933   |
| VN-EAEU | 2024   | 2024           | 0            | EAV!F5933   |
| VN-EAEU | 2025   | 2025           | 0            | EAV!G5933   |
| VN-EAEU | 2026   | 2026           | 0            | EAV!H5933   |
| VN-EAEU | 2027   | 2027           | 0            | EAV!I5933   |
| AHKFTA  | 2022   | 2022           | 4            | AKH!D5936   |
| AHKFTA  | 2023   | 2023           | 2            | AKH!E5936   |
| AHKFTA  | 2024   | 2024           | 2            | AKH!F5936   |
| AHKFTA  | 2025   | 2025           | 1            | AKH!G5936   |
| AHKFTA  | 2026   | 2026           | 1            | AKH!H5936   |
| AHKFTA  | 2027   | 2027           | 0            | AKH!I5936   |
| EVFTA   | 2022   | 2022           | 2            | EV-NK!D5921 |
| EVFTA   | 2023   | 2023           | 0            | EV-NK!E5921 |
| EVFTA   | 2024   | 2024           | 0            | EV-NK!F5921 |
| EVFTA   | 2025   | 2025           | 0            | EV-NK!G5921 |
| EVFTA   | 2026   | 2026           | 0            | EV-NK!H5921 |
| EVFTA   | 2027   | 2027           | 0            | EV-NK!I5921 |
| UKVFTA  | 2022   | 2022           | 2            | UKV!D5923   |
| UKVFTA  | 2023   | 2023           | 0            | UKV!E5923   |
| UKVFTA  | 2024   | 2024           | 0            | UKV!F5923   |
| UKVFTA  | 2025   | 2025           | 0            | UKV!G5923   |
| UKVFTA  | 2026   | 2026           | 0            | UKV!H5923   |
| UKVFTA  | 2027   | 2027           | 0            | UKV!I5923   |
| CPTPP   | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5905 |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5905   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5905   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5905   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5905   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5905   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5905   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D5926 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E5926 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F5926 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G5926 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H5926 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I5926 |
| RCEP B | 2022   | 2022           | 0            | B!D5926       |
| RCEP B | 2023   | 2023           | 0            | B!E5926       |
| RCEP B | 2024   | 2024           | 0            | B!F5926       |
| RCEP B | 2025   | 2025           | 0            | B!G5926       |
| RCEP B | 2026   | 2026           | 0            | B!H5926       |
| RCEP B | 2027   | 2027           | 0            | B!I5926       |
| RCEP C | 2022   | 2022           | 0            | C!D5926       |
| RCEP C | 2023   | 2023           | 0            | C!E5926       |
| RCEP C | 2024   | 2024           | 0            | C!F5926       |
| RCEP C | 2025   | 2025           | 0            | C!G5926       |
| RCEP C | 2026   | 2026           | 0            | C!H5926       |
| RCEP C | 2027   | 2027           | 0            | C!I5926       |
| RCEP D | 2022   | 2022           | 0            | D!D5926       |
| RCEP D | 2023   | 2023           | 0            | D!E5926       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2024   | 2024 | 0            | D!F5926  |
| RCEP D | 2025   | 2025 | 0            | D!G5926  |
| RCEP D | 2026   | 2026 | 0            | D!H5926  |
| RCEP D | 2027   | 2027 | 0            | D!I5926  |
| RCEP E | 2022   | 2022 | 0            | E!D5929  |
| RCEP E | 2023   | 2023 | 0            | E!E5929  |
| RCEP E | 2024   | 2024 | 0            | E!F5929  |
| RCEP E | 2025   | 2025 | 0            | E!G5929  |
| RCEP E | 2026   | 2026 | 0            | E!H5929  |
| RCEP E | 2027   | 2027 | 0            | E!I5929  |
| RCEP F | 2022   | 2022 | 0            | F!D5926  |
| RCEP F | 2023   | 2023 | 0            | F!E5926  |
| RCEP F | 2024   | 2024 | 0            | F!F5926  |
| RCEP F | 2025   | 2025 | 0            | F!G5926  |
| RCEP F | 2026   | 2026 | 0            | F!H5926  |
| RCEP F | 2027   | 2027 | 0            | F!I5926  |
| VIFTA  | 2024   | 2024 | 5.4          | VI!F5474 |
| VIFTA  | 2025   | 2025 | 4.8          | VI!G5474 |
| VIFTA  | 2026   | 2026 | 4.2          | VI!H5474 |
| VIFTA  | 2027   | 2027 | 3.6          | VI!I5474 |

## 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 3921.11 has 5 lines; 3921.11.91 is distinguished from its siblings by: Plates and sheets. | 3921.11.21 Plates and sheets; 3921.11.29 Other; 3921.11.92 Film; 3921.11.99 Other | 31/2022/TT-BTC  | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |

| Risk code | Level  | Risk name                                                  | Description                                                                                         | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| 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 3921.11.91. 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 3921.11.91 was checked against BT2026 (cell BT2026!N6108), 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.