Vietnam Tariff Intelligence

HS 3921.14.92 detail

HS code	3921.14.92
Description	Other plates, sheets, film, foil and strip, of plastics / - Cellular: / - - Of regenerated cellulose: / - - - Other: / - - - - Film
Unit	kg/m2/chiếc
Generated	10/11/2026 10:50:33
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/39211492/

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!K6126
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6126
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6126
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
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(-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

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	3.4	3.4%	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!E5937
ATIGA	2022	2022	0	AT!E5898
ATIGA	2023	2023	0	AT!F5898
ATIGA	2024	2024	0	AT!G5898
ATIGA	2025	2025	0	AT!H5898
ATIGA	2026	2026	0	AT!I5898
ATIGA	2027	2027	0	AT!J5898
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5942
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5942
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5942

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5942
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5942
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5942
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5940
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5940
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5940
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5940
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5940
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5940
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5948
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5904
AIFTA	30/12/2022	2022	0	AI!F5900
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5900
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5900
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5900
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5900
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5900
VKFTA	2022	2022	0	VK!E5923
VKFTA	2023	2023	0	VK!F5923
VKFTA	2024	2024	0	VK!G5923
VKFTA	2025	2025	0	VK!H5923
VKFTA	2026	2026	0	VK!I5923
VKFTA	2027	2027	0	VK!J5923
VCFTA	2022	2022	2	VC!D5966
VCFTA	2023	2023	1	VC!E5966
VCFTA	2024	2024	0	VC!F5966

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G5966
VCFTA	2026	2026	0	VC!H5966
VCFTA	2027	2027	0	VC!I5966
VN-EAEU	2022	2022	0	EAV!D5951
VN-EAEU	2023	2023	0	EAV!E5951
VN-EAEU	2024	2024	0	EAV!F5951
VN-EAEU	2025	2025	0	EAV!G5951
VN-EAEU	2026	2026	0	EAV!H5951
VN-EAEU	2027	2027	0	EAV!I5951
AHKFTA	2022	2022	0	AKH!D5954
AHKFTA	2023	2023	0	AKH!E5954
AHKFTA	2024	2024	0	AKH!F5954
AHKFTA	2025	2025	0	AKH!G5954
AHKFTA	2026	2026	0	AKH!H5954
AHKFTA	2027	2027	0	AKH!I5954
EVFTA	2022	2022	2	EV-NK!D5939
EVFTA	2023	2023	0	EV-NK!E5939
EVFTA	2024	2024	0	EV-NK!F5939
EVFTA	2025	2025	0	EV-NK!G5939
EVFTA	2026	2026	0	EV-NK!H5939
EVFTA	2027	2027	0	EV-NK!I5939
UKVFTA	2022	2022	2	UKV!D5941
UKVFTA	2023	2023	0	UKV!E5941
UKVFTA	2024	2024	0	UKV!F5941
UKVFTA	2025	2025	0	UKV!G5941
UKVFTA	2026	2026	0	UKV!H5941

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5941
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5923
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5923
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5923
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5923
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5923
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5923
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5923
RCEP A	2022	2022	0	RCEPT-A!D5944
RCEP A	2023	2023	0	RCEPT-A!E5944
RCEP A	2024	2024	0	RCEPT-A!F5944
RCEP A	2025	2025	0	RCEPT-A!G5944
RCEP A	2026	2026	0	RCEPT-A!H5944
RCEP A	2027	2027	0	RCEPT-A!I5944
RCEP B	2022	2022	0	B!D5944
RCEP B	2023	2023	0	B!E5944
RCEP B	2024	2024	0	B!F5944
RCEP B	2025	2025	0	B!G5944
RCEP B	2026	2026	0	B!H5944
RCEP B	2027	2027	0	B!I5944
RCEP C	2022	2022	0	C!D5944
RCEP C	2023	2023	0	C!E5944
RCEP C	2024	2024	0	C!F5944
RCEP C	2025	2025	0	C!G5944
RCEP C	2026	2026	0	C!H5944
RCEP C	2027	2027	0	C!I5944

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5944
RCEP D	2023	2023	0	D!E5944
RCEP D	2024	2024	0	D!F5944
RCEP D	2025	2025	0	D!G5944
RCEP D	2026	2026	0	D!H5944
RCEP D	2027	2027	0	D!I5944
RCEP E	2022	2022	0	E!D5947
RCEP E	2023	2023	0	E!E5947
RCEP E	2024	2024	0	E!F5947
RCEP E	2025	2025	0	E!G5947
RCEP E	2026	2026	0	E!H5947
RCEP E	2027	2027	0	E!I5947
RCEP F	2022	2022	0	F!D5944
RCEP F	2023	2023	0	F!E5944
RCEP F	2024	2024	0	F!F5944
RCEP F	2025	2025	0	F!G5944
RCEP F	2026	2026	0	F!H5944
RCEP F	2027	2027	0	F!I5944
VIFTA	2024	2024	5.1	VI!F5492
VIFTA	2025	2025	4.3	VI!G5492
VIFTA	2026	2026	3.4	VI!H5492
VIFTA	2027	2027	2.6	VI!I5492

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 3921.14 has 5 lines; 3921.14.92 is distinguished from its siblings by: Film.	3921.14.21 Plates and sheets; 3921.14.29 Other; 3921.14.91 Plates and sheets; 3921.14.99 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 3921.14.92. 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 3921.14.92 was checked against BT2026 (cell BT2026!N6126), 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.