Vietnam Tariff Intelligence

HS 3922.90.19 detail

HS code	3922.90.19
Description	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics / - Other: / - - Lavatory pans, flushing cisterns and urinals: / - - - Other
Unit	bộ/chiếc
Generated	03/11/2026 13:02:31
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/39229019/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6170
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N6170
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6170
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		5	AC!E5982
ATIGA	2022	2022	0	AT!E5943
ATIGA	2023	2023	0	AT!F5943
ATIGA	2024	2024	0	AT!G5943
ATIGA	2025	2025	0	AT!H5943
ATIGA	2026	2026	0	AT!I5943
ATIGA	2027	2027	0	AT!J5943
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E5987
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5987
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5987

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5987
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5987
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5987
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E5985
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F5985
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5985
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5985
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5985
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5985
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5993
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5949
AIFTA	30/12/2022	2022	*	AI!F5945
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5945
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5945
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5945
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5945
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5945
VKFTA	2022	2022	5	VK!E5969
VKFTA	2023	2023	5	VK!F5969
VKFTA	2024	2024	5	VK!G5969
VKFTA	2025	2025	5	VK!H5969
VKFTA	2026	2026	5	VK!I5969
VKFTA	2027	2027	5	VK!J5969
VCFTA	2022	2022	12	VC!D6011
VCFTA	2023	2023	10	VC!E6011
VCFTA	2024	2024	7	VC!F6011

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G6011
VCFTA	2026	2026	2	VC!H6011
VCFTA	2027	2027	0	VC!I6011
VN-EAEU	2022	2022	6,8	EAV!D5996
VN-EAEU	2023	2023	4,5	EAV!E5996
VN-EAEU	2024	2024	2,3	EAV!F5996
VN-EAEU	2025	2025	0	EAV!G5996
VN-EAEU	2026	2026	0	EAV!H5996
VN-EAEU	2027	2027	0	EAV!I5996
AHKFTA	2022	2022	25	AKH!D5999
AHKFTA	2023	2023	25	AKH!E5999
AHKFTA	2024	2024	25	AKH!F5999
AHKFTA	2025	2025	25	AKH!G5999
AHKFTA	2026	2026	25	AKH!H5999
AHKFTA	2027	2027	25	AKH!I5999
EVFTA	2022	2022	12,5	EV-NK!D5984
EVFTA	2023	2023	8,3	EV-NK!E5984
EVFTA	2024	2024	4,1	EV-NK!F5984
EVFTA	2025	2025	0	EV-NK!G5984
EVFTA	2026	2026	0	EV-NK!H5984
EVFTA	2027	2027	0	EV-NK!I5984
UKVFTA	2022	2022	12,5	UKV!D5986
UKVFTA	2023	2023	8,3	UKV!E5986
UKVFTA	2024	2024	4,1	UKV!F5986
UKVFTA	2025	2025	0	UKV!G5986
UKVFTA	2026	2026	0	UKV!H5986

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5986
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5968
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5968
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5968
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5968
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5968
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5968
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5968
RCEP A	2022	2022	25	RCEPT-A!D5989
RCEP A	2023	2023	25	RCEPT-A!E5989
RCEP A	2024	2024	25	RCEPT-A!F5989
RCEP A	2025	2025	25	RCEPT-A!G5989
RCEP A	2026	2026	25	RCEPT-A!H5989
RCEP A	2027	2027	25	RCEPT-A!I5989
RCEP B	2022	2022	25	B!D5989
RCEP B	2023	2023	25	B!E5989
RCEP B	2024	2024	25	B!F5989
RCEP B	2025	2025	25	B!G5989
RCEP B	2026	2026	25	B!H5989
RCEP B	2027	2027	25	B!I5989
RCEP C	2022	2022	25	C!D5989
RCEP C	2023	2023	25	C!E5989
RCEP C	2024	2024	25	C!F5989
RCEP C	2025	2025	25	C!G5989
RCEP C	2026	2026	25	C!H5989
RCEP C	2027	2027	25	C!I5989

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D5989
RCEP D	2023	2023	25	D!E5989
RCEP D	2024	2024	25	D!F5989
RCEP D	2025	2025	25	D!G5989
RCEP D	2026	2026	25	D!H5989
RCEP D	2027	2027	25	D!I5989
RCEP E	2022	2022	25	E!D5992
RCEP E	2023	2023	25	E!E5992
RCEP E	2024	2024	25	E!F5992
RCEP E	2025	2025	25	E!G5992
RCEP E	2026	2026	25	E!H5992
RCEP E	2027	2027	25	E!I5992
RCEP F	2022	2022	25	F!D5989
RCEP F	2023	2023	25	F!E5989
RCEP F	2024	2024	25	F!F5989
RCEP F	2025	2025	25	F!G5989
RCEP F	2026	2026	25	F!H5989
RCEP F	2027	2027	25	F!I5989
VIFTA	2024	2024	22.5	VI!F5536
VIFTA	2025	2025	20	VI!G5536
VIFTA	2026	2026	17.5	VI!H5536
VIFTA	2027	2027	15	VI!I5536

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3922.90 has 4 lines; 3922.90.19 is distinguished from its siblings by: Other.	3922.90.11 Parts of flushing cisterns; 3922.90.12 Flushing cisterns equipped with their mechanisms; 3922.90.90 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 3922.90.19. 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 25% for 3922.90.19 was checked against BT2026 (cell BT2026!N6170), 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

Item policy

Item policy
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.