Vietnam Tariff Intelligence

HS 3923.29.10 detail

HS code	3923.29.10
Description	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics / - Sacks and bags (including cones): / - - Of other plastics: / - - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland
Unit	kg/chiếc
Generated	15/11/2026 12:32:20
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/39232910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6186
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N6186
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6186
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	579/2018/UBTVQH14	2018-09-26	BT2026!CV6186
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 (-KH, ID, MM, PH)	0% (except KH, ID, MM, PH)	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(-KH, ID, MY)	0% (except KH, ID, MY)	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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8.4	8.4%	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!E5999
ATIGA	2022	2022	0	AT!E5960
ATIGA	2023	2023	0	AT!F5960
ATIGA	2024	2024	0	AT!G5960
ATIGA	2025	2025	0	AT!H5960
ATIGA	2026	2026	0	AT!I5960
ATIGA	2027	2027	0	AT!J5960
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6004
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6004
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6004

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6004
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6004
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6004
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6002
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6002
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6002
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6002
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6002
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6002
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6010
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5966
AIFTA	30/12/2022	2022	0	AI!F5962
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5962
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5962
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5962
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5962
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5962
VKFTA	2022	2022	0	VK!E5986
VKFTA	2023	2023	0	VK!F5986
VKFTA	2024	2024	0	VK!G5986
VKFTA	2025	2025	0	VK!H5986
VKFTA	2026	2026	0	VK!I5986
VKFTA	2027	2027	0	VK!J5986
VCFTA	2022	2022	4	VC!D6028
VCFTA	2023	2023	2	VC!E6028
VCFTA	2024	2024	0	VC!F6028

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6028
VCFTA	2026	2026	0	VC!H6028
VCFTA	2027	2027	0	VC!I6028
VN-EAEU	2022	2022	0	EAV!D6013
VN-EAEU	2023	2023	0	EAV!E6013
VN-EAEU	2024	2024	0	EAV!F6013
VN-EAEU	2025	2025	0	EAV!G6013
VN-EAEU	2026	2026	0	EAV!H6013
VN-EAEU	2027	2027	0	EAV!I6013
AHKFTA	2022	2022	7	AKH!D6016
AHKFTA	2023	2023	5	AKH!E6016
AHKFTA	2024	2024	5	AKH!F6016
AHKFTA	2025	2025	2	AKH!G6016
AHKFTA	2026	2026	2	AKH!H6016
AHKFTA	2027	2027	0	AKH!I6016
EVFTA	2022	2022	8,5	EV-NK!D6001
EVFTA	2023	2023	5,6	EV-NK!E6001
EVFTA	2024	2024	2,8	EV-NK!F6001
EVFTA	2025	2025	0	EV-NK!G6001
EVFTA	2026	2026	0	EV-NK!H6001
EVFTA	2027	2027	0	EV-NK!I6001
UKVFTA	2022	2022	8,5	UKV!D6003
UKVFTA	2023	2023	5,6	UKV!E6003
UKVFTA	2024	2024	2,8	UKV!F6003
UKVFTA	2025	2025	0	UKV!G6003
UKVFTA	2026	2026	0	UKV!H6003

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6003
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5985
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5985
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5985
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5985
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5985
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5985
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5985
RCEP A	2022	2022	0	RCEPT-A!D6006
RCEP A	2023	2023	0	RCEPT-A!E6006
RCEP A	2024	2024	0	RCEPT-A!F6006
RCEP A	2025	2025	0	RCEPT-A!G6006
RCEP A	2026	2026	0	RCEPT-A!H6006
RCEP A	2027	2027	0	RCEPT-A!I6006
RCEP B	2022	2022	0	B!D6006
RCEP B	2023	2023	0	B!E6006
RCEP B	2024	2024	0	B!F6006
RCEP B	2025	2025	0	B!G6006
RCEP B	2026	2026	0	B!H6006
RCEP B	2027	2027	0	B!I6006
RCEP C	2022	2022	0	C!D6006
RCEP C	2023	2023	0	C!E6006
RCEP C	2024	2024	0	C!F6006
RCEP C	2025	2025	0	C!G6006
RCEP C	2026	2026	0	C!H6006
RCEP C	2027	2027	0	C!I6006

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6006
RCEP D	2023	2023	0	D!E6006
RCEP D	2024	2024	0	D!F6006
RCEP D	2025	2025	0	D!G6006
RCEP D	2026	2026	0	D!H6006
RCEP D	2027	2027	0	D!I6006
RCEP E	2022	2022	0	E!D6009
RCEP E	2023	2023	0	E!E6009
RCEP E	2024	2024	0	E!F6009
RCEP E	2025	2025	0	E!G6009
RCEP E	2026	2026	0	E!H6009
RCEP E	2027	2027	0	E!I6009
RCEP F	2022	2022	0	F!D6006
RCEP F	2023	2023	0	F!E6006
RCEP F	2024	2024	0	F!F6006
RCEP F	2025	2025	0	F!G6006
RCEP F	2026	2026	0	F!H6006
RCEP F	2027	2027	0	F!I6006
VIFTA	2024	2024	10,8	VI!F5552
VIFTA	2025	2025	9.6	VI!G5552
VIFTA	2026	2026	8.4	VI!H5552
VIFTA	2027	2027	7.2	VI!I5552

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 3923.29 has 2 lines; 3923.29.10 is distinguished from its siblings by: Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland.	3923.29.90 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
TAX-003	YELLOW	Subject to environmental protection tax	The environmental tax column shows "MT" – a specific tax per unit.		109/2025/UBTVQH15	Look up the 2026 environmental tax schedule and enter quantity to compute.	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3923.29.10. 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 12% for 3923.29.10 was checked against BT2026 (cell BT2026!N6186), 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.