Vietnam Tariff Intelligence

HS 3923.90.10 detail

HS code	3923.90.10
Description	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics / - Other: / - - Toothpaste tubes
Unit	kg/chiếc
Generated	03/11/2026 23:42:38
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/39239010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6196
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6196
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6196
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, PH)	0% (except ID, MY, 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, MM, PH)	0% (except ID, MM, 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	0	0%	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!E6009
ATIGA	2022	2022	0	AT!E5970
ATIGA	2023	2023	0	AT!F5970
ATIGA	2024	2024	0	AT!G5970
ATIGA	2025	2025	0	AT!H5970
ATIGA	2026	2026	0	AT!I5970
ATIGA	2027	2027	0	AT!J5970
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6014
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6014
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6014

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6014
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6014
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6014
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6012
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6012
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6012
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6012
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6012
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6012
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6020
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5976
AIFTA	30/12/2022	2022	0	AI!F5972
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5972
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5972
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5972
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5972
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5972
VKFTA	2022	2022	0	VK!E5996
VKFTA	2023	2023	0	VK!F5996
VKFTA	2024	2024	0	VK!G5996
VKFTA	2025	2025	0	VK!H5996
VKFTA	2026	2026	0	VK!I5996
VKFTA	2027	2027	0	VK!J5996
VCFTA	2022	2022	2	VC!D6038
VCFTA	2023	2023	1	VC!E6038
VCFTA	2024	2024	0	VC!F6038

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6038
VCFTA	2026	2026	0	VC!H6038
VCFTA	2027	2027	0	VC!I6038
VN-EAEU	2022	2022	0	EAV!D6023
VN-EAEU	2023	2023	0	EAV!E6023
VN-EAEU	2024	2024	0	EAV!F6023
VN-EAEU	2025	2025	0	EAV!G6023
VN-EAEU	2026	2026	0	EAV!H6023
VN-EAEU	2027	2027	0	EAV!I6023
AHKFTA	2022	2022	0	AKH!D6026
AHKFTA	2023	2023	0	AKH!E6026
AHKFTA	2024	2024	0	AKH!F6026
AHKFTA	2025	2025	0	AKH!G6026
AHKFTA	2026	2026	0	AKH!H6026
AHKFTA	2027	2027	0	AKH!I6026
EVFTA	2022	2022	2,5	EV-NK!D6011
EVFTA	2023	2023	0	EV-NK!E6011
EVFTA	2024	2024	0	EV-NK!F6011
EVFTA	2025	2025	0	EV-NK!G6011
EVFTA	2026	2026	0	EV-NK!H6011
EVFTA	2027	2027	0	EV-NK!I6011
UKVFTA	2022	2022	2,5	UKV!D6013
UKVFTA	2023	2023	0	UKV!E6013
UKVFTA	2024	2024	0	UKV!F6013
UKVFTA	2025	2025	0	UKV!G6013
UKVFTA	2026	2026	0	UKV!H6013

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6013
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5995
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5995
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5995
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5995
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5995
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5995
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5995
RCEP A	2022	2022	0	RCEPT-A!D6016
RCEP A	2023	2023	0	RCEPT-A!E6016
RCEP A	2024	2024	0	RCEPT-A!F6016
RCEP A	2025	2025	0	RCEPT-A!G6016
RCEP A	2026	2026	0	RCEPT-A!H6016
RCEP A	2027	2027	0	RCEPT-A!I6016
RCEP B	2022	2022	0	B!D6016
RCEP B	2023	2023	0	B!E6016
RCEP B	2024	2024	0	B!F6016
RCEP B	2025	2025	0	B!G6016
RCEP B	2026	2026	0	B!H6016
RCEP B	2027	2027	0	B!I6016
RCEP C	2022	2022	0	C!D6016
RCEP C	2023	2023	0	C!E6016
RCEP C	2024	2024	0	C!F6016
RCEP C	2025	2025	0	C!G6016
RCEP C	2026	2026	0	C!H6016
RCEP C	2027	2027	0	C!I6016

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D6016
RCEP D	2023	2023	0	D!E6016
RCEP D	2024	2024	0	D!F6016
RCEP D	2025	2025	0	D!G6016
RCEP D	2026	2026	0	D!H6016
RCEP D	2027	2027	0	D!I6016
RCEP E	2022	2022	0	E!D6019
RCEP E	2023	2023	0	E!E6019
RCEP E	2024	2024	0	E!F6019
RCEP E	2025	2025	0	E!G6019
RCEP E	2026	2026	0	E!H6019
RCEP E	2027	2027	0	E!I6019
RCEP F	2022	2022	0	F!D6016
RCEP F	2023	2023	0	F!E6016
RCEP F	2024	2024	0	F!F6016
RCEP F	2025	2025	0	F!G6016
RCEP F	2026	2026	0	F!H6016
RCEP F	2027	2027	0	F!I6016
VIFTA	2024	2024	0	VI!F5562
VIFTA	2025	2025	0	VI!G5562
VIFTA	2026	2026	0	VI!H5562
VIFTA	2027	2027	0	VI!I5562

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 3923.90 has 2 lines; 3923.90.10 is distinguished from its siblings by: Toothpaste tubes.	3923.90.90 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 3923.90.10. 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 10% for 3923.90.10 was checked against BT2026 (cell BT2026!N6196), 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.