Vietnam Tariff Intelligence

HS 3923.90.90 detail

HS code	3923.90.90
Description	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics / - Other: / - - Other
Unit	kg/chiếc
Generated	03/11/2026 20:53:25
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/39239090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6197
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N6197
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6197
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, ID, PH)	0% (except KH, 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
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
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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	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 C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6010
ATIGA	2022	2022	0	AT!E5971
ATIGA	2023	2023	0	AT!F5971
ATIGA	2024	2024	0	AT!G5971
ATIGA	2025	2025	0	AT!H5971
ATIGA	2026	2026	0	AT!I5971
ATIGA	2027	2027	0	AT!J5971
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6015
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6015
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6015

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6015
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6015
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6015
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6013
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6013
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6013
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6013
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6013
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6013
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6021
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5977
AIFTA	30/12/2022	2022	24	AI!F5973
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G5973
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H5973
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I5973
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J5973
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K5973
VKFTA	2022	2022	0	VK!E5997
VKFTA	2023	2023	0	VK!F5997
VKFTA	2024	2024	0	VK!G5997
VKFTA	2025	2025	0	VK!H5997
VKFTA	2026	2026	0	VK!I5997
VKFTA	2027	2027	0	VK!J5997
VCFTA	2022	2022	5	VC!D6039
VCFTA	2023	2023	2	VC!E6039
VCFTA	2024	2024	0	VC!F6039

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6039
VCFTA	2026	2026	0	VC!H6039
VCFTA	2027	2027	0	VC!I6039
VN-EAEU	2022	2022	0	EAV!D6024
VN-EAEU	2023	2023	0	EAV!E6024
VN-EAEU	2024	2024	0	EAV!F6024
VN-EAEU	2025	2025	0	EAV!G6024
VN-EAEU	2026	2026	0	EAV!H6024
VN-EAEU	2027	2027	0	EAV!I6024
AHKFTA	2022	2022	15	AKH!D6027
AHKFTA	2023	2023	15	AKH!E6027
AHKFTA	2024	2024	15	AKH!F6027
AHKFTA	2025	2025	15	AKH!G6027
AHKFTA	2026	2026	15	AKH!H6027
AHKFTA	2027	2027	15	AKH!I6027
EVFTA	2022	2022	9	EV-NK!D6012
EVFTA	2023	2023	6	EV-NK!E6012
EVFTA	2024	2024	3	EV-NK!F6012
EVFTA	2025	2025	0	EV-NK!G6012
EVFTA	2026	2026	0	EV-NK!H6012
EVFTA	2027	2027	0	EV-NK!I6012
UKVFTA	2022	2022	9	UKV!D6014
UKVFTA	2023	2023	6	UKV!E6014
UKVFTA	2024	2024	3	UKV!F6014
UKVFTA	2025	2025	0	UKV!G6014
UKVFTA	2026	2026	0	UKV!H6014

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6014
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5996
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5996
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5996
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5996
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5996
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5996
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5996
RCEP A	2022	2022	13,5	RCEPT-A!D6017
RCEP A	2023	2023	12	RCEPT-A!E6017
RCEP A	2024	2024	10,5	RCEPT-A!F6017
RCEP A	2025	2025	9	RCEPT-A!G6017
RCEP A	2026	2026	7,5	RCEPT-A!H6017
RCEP A	2027	2027	6	RCEPT-A!I6017
RCEP B	2022	2022	13,5	B!D6017
RCEP B	2023	2023	12	B!E6017
RCEP B	2024	2024	10,5	B!F6017
RCEP B	2025	2025	9	B!G6017
RCEP B	2026	2026	7,5	B!H6017
RCEP B	2027	2027	6	B!I6017
RCEP C	2022	2022	13,5	C!D6017
RCEP C	2023	2023	12	C!E6017
RCEP C	2024	2024	10,5	C!F6017
RCEP C	2025	2025	9	C!G6017
RCEP C	2026	2026	7,5	C!H6017
RCEP C	2027	2027	6	C!I6017

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D6017
RCEP D	2023	2023	12,3	D!E6017
RCEP D	2024	2024	10,9	D!F6017
RCEP D	2025	2025	9,5	D!G6017
RCEP D	2026	2026	8,2	D!H6017
RCEP D	2027	2027	6,8	D!I6017
RCEP E	2022	2022	13,5	E!D6020
RCEP E	2023	2023	12	E!E6020
RCEP E	2024	2024	10,5	E!F6020
RCEP E	2025	2025	9	E!G6020
RCEP E	2026	2026	7,5	E!H6020
RCEP E	2027	2027	6	E!I6020
RCEP F	2022	2022	13,5	F!D6017
RCEP F	2023	2023	12	F!E6017
RCEP F	2024	2024	10,5	F!F6017
RCEP F	2025	2025	9	F!G6017
RCEP F	2026	2026	7,5	F!H6017
RCEP F	2027	2027	6	F!I6017
VIFTA	2024	2024	0	VI!F5563
VIFTA	2025	2025	0	VI!G5563
VIFTA	2026	2026	0	VI!H5563
VIFTA	2027	2027	0	VI!I5563

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)		15/2024/TT-BYT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 3923.90 has 2 lines; 3923.90.90 is distinguished from its siblings by: Other.	3923.90.10 Toothpaste tubes	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 3923.90.90. 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 15% for 3923.90.90 was checked against BT2026 (cell BT2026!N6197), 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
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.