Vietnam Tariff Intelligence

# HS 3924.90.10 detail

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|---|---|
| **HS code** | 3924.90.10 |
| **Description** | Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics / - Other: / - - Bed pans, urinals (portable type) or chamber-pots |
| **Unit** | bộ/chiếc |
| **Generated** | 04/11/2026 04:52:25 |
| **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/39249010/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 33 | 33% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K6205 |
| Preferential (MFN) | 22 | 22% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N6205 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q6205 |
| 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 (-KH, ID, MY, MM) | 0% (except KH, ID, MY, MM) | 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 |
| 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 |
| 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 |
| RCEP (Annex A) | 14,7 | 14.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 14,7 | 14.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 14,7 | 14.7% | 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 |
|---|---|---|---|---|---|---|---|
| VIFTA | 12.6 | 12.6% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 16,5 | 16.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 22 | 22% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 22 | 22% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 22 | 22% | 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 | 30 | 30% | 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!E6019 |
| ATIGA | 2022 | 2022 | 0 | AT!E5980 |
| ATIGA | 2023 | 2023 | 0 | AT!F5980 |
| ATIGA | 2024 | 2024 | 0 | AT!G5980 |
| ATIGA | 2025 | 2025 | 0 | AT!H5980 |
| ATIGA | 2026 | 2026 | 0 | AT!I5980 |
| ATIGA | 2027 | 2027 | 0 | AT!J5980 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E6024 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F6024 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G6024 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H6024 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I6024 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J6024 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E6022 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F6022 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G6022 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H6022 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I6022 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J6022 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F6030 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H5986 |
| AIFTA | 30/12/2022 | 2022 | 32 | AI!F5982 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 31 | AI!G5982 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 30.5 | AI!H5982 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 30 | AI!I5982 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 30 | AI!J5982 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 30 | AI!K5982 |
| VKFTA | 2022 | 2022 | 5 | VK!E6006 |
| VKFTA | 2023 | 2023 | 5 | VK!F6006 |
| VKFTA | 2024 | 2024 | 5 | VK!G6006 |
| VKFTA | 2025 | 2025 | 5 | VK!H6006 |
| VKFTA | 2026 | 2026 | 5 | VK!I6006 |
| VKFTA | 2027 | 2027 | 5 | VK!J6006 |
| VCFTA | 2022 | 2022 | 12 | VC!D6048 |
| VCFTA | 2023 | 2023 | 10 | VC!E6048 |
| VCFTA | 2024 | 2024 | 7 | VC!F6048 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 5 | VC!G6048 |
| VCFTA | 2026 | 2026 | 2 | VC!H6048 |
| VCFTA | 2027 | 2027 | 0 | VC!I6048 |
| VN-EAEU | 2022 | 2022 | 6 | EAV!D6033 |
| VN-EAEU | 2023 | 2023 | 4 | EAV!E6033 |
| VN-EAEU | 2024 | 2024 | 2 | EAV!F6033 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G6033 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H6033 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I6033 |
| AHKFTA | 2022 | 2022 | 22 | AKH!D6036 |
| AHKFTA | 2023 | 2023 | 22 | AKH!E6036 |
| AHKFTA | 2024 | 2024 | 22 | AKH!F6036 |
| AHKFTA | 2025 | 2025 | 22 | AKH!G6036 |
| AHKFTA | 2026 | 2026 | 22 | AKH!H6036 |
| AHKFTA | 2027 | 2027 | 22 | AKH!I6036 |
| EVFTA | 2022 | 2022 | 13,5 | EV-NK!D6021 |
| EVFTA | 2023 | 2023 | 9 | EV-NK!E6021 |
| EVFTA | 2024 | 2024 | 4,5 | EV-NK!F6021 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G6021 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H6021 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I6021 |
| UKVFTA | 2022 | 2022 | 13,5 | UKV!D6023 |
| UKVFTA | 2023 | 2023 | 9 | UKV!E6023 |
| UKVFTA | 2024 | 2024 | 4,5 | UKV!F6023 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G6023 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H6023 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I6023 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D6005 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E6005 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F6005 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G6005 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H6005 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I6005 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J6005 |
| RCEP A | 2022 | 2022 | 20,5 | RCEPT-A!D6026 |
| RCEP A | 2023 | 2023 | 19,1 | RCEPT-A!E6026 |
| RCEP A | 2024 | 2024 | 17,6 | RCEPT-A!F6026 |
| RCEP A | 2025 | 2025 | 16,1 | RCEPT-A!G6026 |
| RCEP A | 2026 | 2026 | 14,7 | RCEPT-A!H6026 |
| RCEP A | 2027 | 2027 | 13,2 | RCEPT-A!I6026 |
| RCEP B | 2022 | 2022 | 20,5 | B!D6026 |
| RCEP B | 2023 | 2023 | 19,1 | B!E6026 |
| RCEP B | 2024 | 2024 | 17,6 | B!F6026 |
| RCEP B | 2025 | 2025 | 16,1 | B!G6026 |
| RCEP B | 2026 | 2026 | 14,7 | B!H6026 |
| RCEP B | 2027 | 2027 | 13,2 | B!I6026 |
| RCEP C | 2022 | 2022 | 20,9 | C!D6026 |
| RCEP C | 2023 | 2023 | 19,8 | C!E6026 |
| RCEP C | 2024 | 2024 | 18,7 | C!F6026 |
| RCEP C | 2025 | 2025 | 17,6 | C!G6026 |
| RCEP C | 2026 | 2026 | 16,5 | C!H6026 |
| RCEP C | 2027 | 2027 | 15,4 | C!I6026 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 22 | D!D6026 |
| RCEP D | 2023 | 2023 | 22 | D!E6026 |
| RCEP D | 2024 | 2024 | 22 | D!F6026 |
| RCEP D | 2025 | 2025 | 22 | D!G6026 |
| RCEP D | 2026 | 2026 | 22 | D!H6026 |
| RCEP D | 2027 | 2027 | 22 | D!I6026 |
| RCEP E | 2022 | 2022 | 22 | E!D6029 |
| RCEP E | 2023 | 2023 | 22 | E!E6029 |
| RCEP E | 2024 | 2024 | 22 | E!F6029 |
| RCEP E | 2025 | 2025 | 22 | E!G6029 |
| RCEP E | 2026 | 2026 | 22 | E!H6029 |
| RCEP E | 2027 | 2027 | 22 | E!I6029 |
| RCEP F | 2022 | 2022 | 20,5 | F!D6026 |
| RCEP F | 2023 | 2023 | 19,1 | F!E6026 |
| RCEP F | 2024 | 2024 | 17,6 | F!F6026 |
| RCEP F | 2025 | 2025 | 16,1 | F!G6026 |
| RCEP F | 2026 | 2026 | 14,7 | F!H6026 |
| RCEP F | 2027 | 2027 | 13,2 | F!I6026 |
| VIFTA | 2024 | 2024 | 18,9 | VI!F5571 |
| VIFTA | 2025 | 2025 | 15.7 | VI!G5571 |
| VIFTA | 2026 | 2026 | 12.6 | VI!H5571 |
| VIFTA | 2027 | 2027 | 9.4 | VI!I5571 |

## 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 |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) | | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments. | Instrument cited in source; validity not verified |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 22%, RCEP (Annex D) 22%, RCEP (Annex E) 22%, AIFTA 30%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving. | MFN 22% | | 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 3924.90 has 4 lines; 3924.90.10 is distinguished from its siblings by: Bed pans, urinals (portable type) or chamber-pots. | 3924.90.20 Nipple former, breastshells, nipple shields, hand expression funnel; 3924.90.30 Supplementary feeding system for babies; 3924.90.90 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 3924.90.10. 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 22% for 3924.90.10 was checked against BT2026 (cell BT2026!N6205), 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) |
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |

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.