Vietnam Tariff Intelligence

HS 3925.90.00 detail

HS code	3925.90.00
Description	Builders’ ware of plastics, not elsewhere specified or included / - Other
Unit	bộ/chiếc
Generated	08/11/2026 13:20:14
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/39259000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6213
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6213
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6213
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, MM)	0% (except KH, ID, 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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	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 F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	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)		0	AC!E6028
ATIGA	2022	2022	0	AT!E5989
ATIGA	2023	2023	0	AT!F5989
ATIGA	2024	2024	0	AT!G5989
ATIGA	2025	2025	0	AT!H5989
ATIGA	2026	2026	0	AT!I5989
ATIGA	2027	2027	0	AT!J5989
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6033
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6033
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6033

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6033
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6033
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6033
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6031
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6031
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6031
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6031
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6031
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6031
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F6039
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5995
AIFTA	30/12/2022	2022	*	AI!F5991
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5991
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5991
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5991
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5991
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5991
VKFTA	2022	2022	5	VK!E6015
VKFTA	2023	2023	5	VK!F6015
VKFTA	2024	2024	5	VK!G6015
VKFTA	2025	2025	5	VK!H6015
VKFTA	2026	2026	5	VK!I6015
VKFTA	2027	2027	5	VK!J6015
VCFTA	2022	2022	11	VC!D6057
VCFTA	2023	2023	9	VC!E6057
VCFTA	2024	2024	7	VC!F6057

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G6057
VCFTA	2026	2026	2	VC!H6057
VCFTA	2027	2027	0	VC!I6057
VN-EAEU	2022	2022	0	EAV!D6042
VN-EAEU	2023	2023	0	EAV!E6042
VN-EAEU	2024	2024	0	EAV!F6042
VN-EAEU	2025	2025	0	EAV!G6042
VN-EAEU	2026	2026	0	EAV!H6042
VN-EAEU	2027	2027	0	EAV!I6042
AHKFTA	2022	2022	20	AKH!D6045
AHKFTA	2023	2023	20	AKH!E6045
AHKFTA	2024	2024	20	AKH!F6045
AHKFTA	2025	2025	20	AKH!G6045
AHKFTA	2026	2026	20	AKH!H6045
AHKFTA	2027	2027	20	AKH!I6045
EVFTA	2022	2022	10	EV-NK!D6030
EVFTA	2023	2023	6,6	EV-NK!E6030
EVFTA	2024	2024	3,3	EV-NK!F6030
EVFTA	2025	2025	0	EV-NK!G6030
EVFTA	2026	2026	0	EV-NK!H6030
EVFTA	2027	2027	0	EV-NK!I6030
UKVFTA	2022	2022	10	UKV!D6032
UKVFTA	2023	2023	6,6	UKV!E6032
UKVFTA	2024	2024	3,3	UKV!F6032
UKVFTA	2025	2025	0	UKV!G6032
UKVFTA	2026	2026	0	UKV!H6032

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6032
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6014
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6014
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6014
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6014
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6014
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6014
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6014
RCEP A	2022	2022	18,7	RCEPT-A!D6035
RCEP A	2023	2023	17,3	RCEPT-A!E6035
RCEP A	2024	2024	16	RCEPT-A!F6035
RCEP A	2025	2025	14,7	RCEPT-A!G6035
RCEP A	2026	2026	13,3	RCEPT-A!H6035
RCEP A	2027	2027	12	RCEPT-A!I6035
RCEP B	2022	2022	18,7	B!D6035
RCEP B	2023	2023	17,3	B!E6035
RCEP B	2024	2024	16	B!F6035
RCEP B	2025	2025	14,7	B!G6035
RCEP B	2026	2026	13,3	B!H6035
RCEP B	2027	2027	12	B!I6035
RCEP C	2022	2022	20	C!D6035
RCEP C	2023	2023	20	C!E6035
RCEP C	2024	2024	20	C!F6035
RCEP C	2025	2025	20	C!G6035
RCEP C	2026	2026	20	C!H6035
RCEP C	2027	2027	20	C!I6035

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D6035
RCEP D	2023	2023	20	D!E6035
RCEP D	2024	2024	20	D!F6035
RCEP D	2025	2025	20	D!G6035
RCEP D	2026	2026	20	D!H6035
RCEP D	2027	2027	20	D!I6035
RCEP E	2022	2022	20	E!D6038
RCEP E	2023	2023	20	E!E6038
RCEP E	2024	2024	20	E!F6038
RCEP E	2025	2025	20	E!G6038
RCEP E	2026	2026	20	E!H6038
RCEP E	2027	2027	20	E!I6038
RCEP F	2022	2022	18,7	F!D6035
RCEP F	2023	2023	17,3	F!E6035
RCEP F	2024	2024	16	F!F6035
RCEP F	2025	2025	14,7	F!G6035
RCEP F	2026	2026	13,3	F!H6035
RCEP F	2027	2027	12	F!I6035
VIFTA	2024	2024	0	VI!F5579
VIFTA	2025	2025	0	VI!G5579
VIFTA	2026	2026	0	VI!H5579
VIFTA	2027	2027	0	VI!I5579

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 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 3925.90.00. 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 20% for 3925.90.00 was checked against BT2026 (cell BT2026!N6213), 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.