Vietnam Tariff Intelligence

HS 3926.20.10 detail

HS code	3926.20.10
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Articles of apparel and clothing accessories (including gloves, mittens and mitts): / - - Gloves; aprons; babies' bibs
Unit	kg/chiếc
Generated	08/11/2026 23:51:33
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/39262010/

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!K6217
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N6217
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6217
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, MM)	0% (except KH, 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
AKFTA	0(-KH, ID, LA, PH)	0% (except KH, ID, LA, 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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E6033
ATIGA	2022	2022	0	AT!E5994
ATIGA	2023	2023	0	AT!F5994
ATIGA	2024	2024	0	AT!G5994
ATIGA	2025	2025	0	AT!H5994
ATIGA	2026	2026	0	AT!I5994
ATIGA	2027	2027	0	AT!J5994
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E6038
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6038
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6038

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6038
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6038
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6038
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6036
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6036
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6036
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6036
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6036
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6036
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6044
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6000
AIFTA	30/12/2022	2022	5	AI!F5996
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G5996
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H5996
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I5996
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J5996
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K5996
VKFTA	2022	2022	0	VK!E6020
VKFTA	2023	2023	0	VK!F6020
VKFTA	2024	2024	0	VK!G6020
VKFTA	2025	2025	0	VK!H6020
VKFTA	2026	2026	0	VK!I6020
VKFTA	2027	2027	0	VK!J6020
VCFTA	2022	2022	11	VC!D6062
VCFTA	2023	2023	9	VC!E6062
VCFTA	2024	2024	7	VC!F6062

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G6062
VCFTA	2026	2026	2	VC!H6062
VCFTA	2027	2027	0	VC!I6062
VN-EAEU	2022	2022	5,5	EAV!D6047
VN-EAEU	2023	2023	3,6	EAV!E6047
VN-EAEU	2024	2024	1,8	EAV!F6047
VN-EAEU	2025	2025	0	EAV!G6047
VN-EAEU	2026	2026	0	EAV!H6047
VN-EAEU	2027	2027	0	EAV!I6047
AHKFTA	2022	2022	*	AKH!D6050
AHKFTA	2023	2023	*	AKH!E6050
AHKFTA	2024	2024	*	AKH!F6050
AHKFTA	2025	2025	*	AKH!G6050
AHKFTA	2026	2026	*	AKH!H6050
AHKFTA	2027	2027	*	AKH!I6050
EVFTA	2022	2022	10	EV-NK!D6035
EVFTA	2023	2023	6,6	EV-NK!E6035
EVFTA	2024	2024	3,3	EV-NK!F6035
EVFTA	2025	2025	0	EV-NK!G6035
EVFTA	2026	2026	0	EV-NK!H6035
EVFTA	2027	2027	0	EV-NK!I6035
UKVFTA	2022	2022	10	UKV!D6037
UKVFTA	2023	2023	6,6	UKV!E6037
UKVFTA	2024	2024	3,3	UKV!F6037
UKVFTA	2025	2025	0	UKV!G6037
UKVFTA	2026	2026	0	UKV!H6037

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6037
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6019
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6019
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6019
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6019
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6019
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6019
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6019
RCEP A	2022	2022	18	RCEPT-A!D6040
RCEP A	2023	2023	16	RCEPT-A!E6040
RCEP A	2024	2024	14	RCEPT-A!F6040
RCEP A	2025	2025	12	RCEPT-A!G6040
RCEP A	2026	2026	10	RCEPT-A!H6040
RCEP A	2027	2027	8	RCEPT-A!I6040
RCEP B	2022	2022	18	B!D6040
RCEP B	2023	2023	16	B!E6040
RCEP B	2024	2024	14	B!F6040
RCEP B	2025	2025	12	B!G6040
RCEP B	2026	2026	10	B!H6040
RCEP B	2027	2027	8	B!I6040
RCEP C	2022	2022	18	C!D6040
RCEP C	2023	2023	16	C!E6040
RCEP C	2024	2024	14	C!F6040
RCEP C	2025	2025	12	C!G6040
RCEP C	2026	2026	10	C!H6040
RCEP C	2027	2027	8	C!I6040

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D6040
RCEP D	2023	2023	16,4	D!E6040
RCEP D	2024	2024	14,5	D!F6040
RCEP D	2025	2025	12,7	D!G6040
RCEP D	2026	2026	10,9	D!H6040
RCEP D	2027	2027	9,1	D!I6040
RCEP E	2022	2022	18	E!D6043
RCEP E	2023	2023	16	E!E6043
RCEP E	2024	2024	14	E!F6043
RCEP E	2025	2025	12	E!G6043
RCEP E	2026	2026	10	E!H6043
RCEP E	2027	2027	8	E!I6043
RCEP F	2022	2022	18	F!D6040
RCEP F	2023	2023	16	F!E6040
RCEP F	2024	2024	14	F!F6040
RCEP F	2025	2025	12	F!G6040
RCEP F	2026	2026	10	F!H6040
RCEP F	2027	2027	8	F!I6040
VIFTA	2024	2024	0	VI!F5583
VIFTA	2025	2025	0	VI!G5583
VIFTA	2026	2026	0	VI!H5583
VIFTA	2027	2027	0	VI!I5583

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3926.20 has 5 lines; 3926.20.10 is distinguished from its siblings by: Gloves; aprons; babies' bibs.	3926.20.20 Shoulder pads or shields; 3926.20.30 Other padding for articles of apparel or clothing accessories; 3926.20.60 Articles of apparel used for protection from chemical substances, radiation or fire; 3926.20.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	3926.20.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3926.20.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 3926.20.10. 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 20% for 3926.20.10 was checked against BT2026 (cell BT2026!N6217), 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.