Vietnam Tariff Intelligence

HS 3926.90.41 detail

HS code	3926.90.41
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Safety and protective devices: / - - - Police shields
Unit	kg/chiếc
Generated	12/11/2026 13:21:26
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/39269041/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6231
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N6231
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6231
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, PH)	0% (except KH, ID, 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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, ID, LA)	0% (except KH, ID, LA)	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)	2,5	2.5%	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 B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	4.5	4.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E6047
ATIGA	2022	2022	0	AT!E6008
ATIGA	2023	2023	0	AT!F6008
ATIGA	2024	2024	0	AT!G6008
ATIGA	2025	2025	0	AT!H6008
ATIGA	2026	2026	0	AT!I6008
ATIGA	2027	2027	0	AT!J6008
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6052
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6052
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6052

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6052
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6052
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6052
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6050
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6050
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6050
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6050
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6050
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6050
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6058
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6014
AIFTA	30/12/2022	2022	5	AI!F6010
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G6010
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H6010
AIFTA	31/12/2024 - 31/12/2025	2025	4.5	AI!I6010
AIFTA	01/01/2026 - 31/12/2026	2026	4.5	AI!J6010
AIFTA	01/01/2027 - 31/12/2027	2027	4.5	AI!K6010
VKFTA	2022	2022	0	VK!E6034
VKFTA	2023	2023	0	VK!F6034
VKFTA	2024	2024	0	VK!G6034
VKFTA	2025	2025	0	VK!H6034
VKFTA	2026	2026	0	VK!I6034
VKFTA	2027	2027	0	VK!J6034
VCFTA	2022	2022	5	VC!D6076
VCFTA	2023	2023	5	VC!E6076
VCFTA	2024	2024	0	VC!F6076

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6076
VCFTA	2026	2026	0	VC!H6076
VCFTA	2027	2027	0	VC!I6076
VN-EAEU	2022	2022	0	EAV!D6061
VN-EAEU	2023	2023	0	EAV!E6061
VN-EAEU	2024	2024	0	EAV!F6061
VN-EAEU	2025	2025	0	EAV!G6061
VN-EAEU	2026	2026	0	EAV!H6061
VN-EAEU	2027	2027	0	EAV!I6061
AHKFTA	2022	2022	0	AKH!D6064
AHKFTA	2023	2023	0	AKH!E6064
AHKFTA	2024	2024	0	AKH!F6064
AHKFTA	2025	2025	0	AKH!G6064
AHKFTA	2026	2026	0	AKH!H6064
AHKFTA	2027	2027	0	AKH!I6064
EVFTA	2022	2022	1,2	EV-NK!D6049
EVFTA	2023	2023	0	EV-NK!E6049
EVFTA	2024	2024	0	EV-NK!F6049
EVFTA	2025	2025	0	EV-NK!G6049
EVFTA	2026	2026	0	EV-NK!H6049
EVFTA	2027	2027	0	EV-NK!I6049
UKVFTA	2022	2022	1,2	UKV!D6051
UKVFTA	2023	2023	0	UKV!E6051
UKVFTA	2024	2024	0	UKV!F6051
UKVFTA	2025	2025	0	UKV!G6051
UKVFTA	2026	2026	0	UKV!H6051

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6051
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6035
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6035
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6035
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6035
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6035
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6035
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6035
RCEP A	2022	2022	4,5	RCEPT-A!D6054
RCEP A	2023	2023	4	RCEPT-A!E6054
RCEP A	2024	2024	3,5	RCEPT-A!F6054
RCEP A	2025	2025	3	RCEPT-A!G6054
RCEP A	2026	2026	2,5	RCEPT-A!H6054
RCEP A	2027	2027	2	RCEPT-A!I6054
RCEP B	2022	2022	4,5	B!D6054
RCEP B	2023	2023	4	B!E6054
RCEP B	2024	2024	3,5	B!F6054
RCEP B	2025	2025	3	B!G6054
RCEP B	2026	2026	2,5	B!H6054
RCEP B	2027	2027	2	B!I6054
RCEP C	2022	2022	4,5	C!D6054
RCEP C	2023	2023	4	C!E6054
RCEP C	2024	2024	3,5	C!F6054
RCEP C	2025	2025	3	C!G6054
RCEP C	2026	2026	2,5	C!H6054
RCEP C	2027	2027	2	C!I6054

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,5	D!D6054
RCEP D	2023	2023	4,1	D!E6054
RCEP D	2024	2024	3,6	D!F6054
RCEP D	2025	2025	3,2	D!G6054
RCEP D	2026	2026	2,7	D!H6054
RCEP D	2027	2027	2,3	D!I6054
RCEP E	2022	2022	4,5	E!D6057
RCEP E	2023	2023	4	E!E6057
RCEP E	2024	2024	3,5	E!F6057
RCEP E	2025	2025	3	E!G6057
RCEP E	2026	2026	2,5	E!H6057
RCEP E	2027	2027	2	E!I6057
RCEP F	2022	2022	4,5	F!D6054
RCEP F	2023	2023	4	F!E6054
RCEP F	2024	2024	3,5	F!F6054
RCEP F	2025	2025	3	F!G6054
RCEP F	2026	2026	2,5	F!H6054
RCEP F	2027	2027	2	F!I6054
VIFTA	2024	2024	0	VI!F5597
VIFTA	2025	2025	0	VI!G5597
VIFTA	2026	2026	0	VI!H5597
VIFTA	2027	2027	0	VI!I5597

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM SPHH nhóm 2 (9981/QĐ-BCA 2019)		9981/QĐ-BCA	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023)		6266/QĐ-BCA	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SP HH nhóm 2 (9981/QĐ-BCA 2019)		9981/QĐ-BCA	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3926.90 has 19 lines; 3926.90.41 is distinguished from its siblings by: Police shields.	3926.90.10 Floats for fishing nets; 3926.90.20 Fans and handscreens, frames and handles therefor, and parts thereof; 3926.90.32 Plastic moulds with denture imprints; 3926.90.39 Other; 3926.90.42 Protective masks for use in welding and similar work; 3926.90.44 Life saving cushions for the protection of persons falling from heights	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 3926.90.41. 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 5% for 3926.90.41 was checked against BT2026 (cell BT2026!N6231), 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)
DM SPHH nhóm 2 (9981/QĐ-BCA 2019)
SPHH có khả năng gây mất an toàn (6266/QĐ-BCA 2023)
SP HH nhóm 2 (9981/QĐ-BCA 2019)

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.