Vietnam Tariff Intelligence

HS 3926.90.44 detail

HS code	3926.90.44
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Safety and protective devices: / - - - Life saving cushions for the protection of persons falling from heights
Unit	kg/chiếc
Generated	11/11/2026 23:47:49
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/39269044/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6233
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6233
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6233
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KH, ID, LA, MM)	0% (except KH, ID, LA, MM)	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)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3	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 C)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	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	15	15%	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!E6049
ATIGA	2022	2022	0	AT!E6010
ATIGA	2023	2023	0	AT!F6010
ATIGA	2024	2024	0	AT!G6010
ATIGA	2025	2025	0	AT!H6010
ATIGA	2026	2026	0	AT!I6010
ATIGA	2027	2027	0	AT!J6010
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6054
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6054
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6054

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6054
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6054
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6054
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E6052
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6052
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6052
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6052
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6052
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6052
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6060
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6016
AIFTA	30/12/2022	2022	16	AI!F6012
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G6012
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H6012
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I6012
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J6012
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K6012
VKFTA	2022	2022	0	VK!E6036
VKFTA	2023	2023	0	VK!F6036
VKFTA	2024	2024	0	VK!G6036
VKFTA	2025	2025	0	VK!H6036
VKFTA	2026	2026	0	VK!I6036
VKFTA	2027	2027	0	VK!J6036
VCFTA	2022	2022	3	VC!D6078
VCFTA	2023	2023	1	VC!E6078
VCFTA	2024	2024	0	VC!F6078

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6078
VCFTA	2026	2026	0	VC!H6078
VCFTA	2027	2027	0	VC!I6078
VN-EAEU	2022	2022	0	EAV!D6063
VN-EAEU	2023	2023	0	EAV!E6063
VN-EAEU	2024	2024	0	EAV!F6063
VN-EAEU	2025	2025	0	EAV!G6063
VN-EAEU	2026	2026	0	EAV!H6063
VN-EAEU	2027	2027	0	EAV!I6063
AHKFTA	2022	2022	6	AKH!D6066
AHKFTA	2023	2023	6	AKH!E6066
AHKFTA	2024	2024	6	AKH!F6066
AHKFTA	2025	2025	6	AKH!G6066
AHKFTA	2026	2026	6	AKH!H6066
AHKFTA	2027	2027	6	AKH!I6066
EVFTA	2022	2022	2,5	EV-NK!D6051
EVFTA	2023	2023	0	EV-NK!E6051
EVFTA	2024	2024	0	EV-NK!F6051
EVFTA	2025	2025	0	EV-NK!G6051
EVFTA	2026	2026	0	EV-NK!H6051
EVFTA	2027	2027	0	EV-NK!I6051
UKVFTA	2022	2022	2,5	UKV!D6053
UKVFTA	2023	2023	0	UKV!E6053
UKVFTA	2024	2024	0	UKV!F6053
UKVFTA	2025	2025	0	UKV!G6053
UKVFTA	2026	2026	0	UKV!H6053

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6053
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6037
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6037
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6037
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6037
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6037
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6037
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6037
RCEP A	2022	2022	5,4	RCEPT-A!D6056
RCEP A	2023	2023	4,8	RCEPT-A!E6056
RCEP A	2024	2024	4,2	RCEPT-A!F6056
RCEP A	2025	2025	3,6	RCEPT-A!G6056
RCEP A	2026	2026	3	RCEPT-A!H6056
RCEP A	2027	2027	2,4	RCEPT-A!I6056
RCEP B	2022	2022	5,4	B!D6056
RCEP B	2023	2023	4,8	B!E6056
RCEP B	2024	2024	4,2	B!F6056
RCEP B	2025	2025	3,6	B!G6056
RCEP B	2026	2026	3	B!H6056
RCEP B	2027	2027	2,4	B!I6056
RCEP C	2022	2022	5,4	C!D6056
RCEP C	2023	2023	4,8	C!E6056
RCEP C	2024	2024	4,2	C!F6056
RCEP C	2025	2025	3,6	C!G6056
RCEP C	2026	2026	3	C!H6056
RCEP C	2027	2027	2,4	C!I6056

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	5,5	D!D6056
RCEP D	2023	2023	4,9	D!E6056
RCEP D	2024	2024	4,4	D!F6056
RCEP D	2025	2025	3,8	D!G6056
RCEP D	2026	2026	3,3	D!H6056
RCEP D	2027	2027	2,7	D!I6056
RCEP E	2022	2022	5,4	E!D6059
RCEP E	2023	2023	4,8	E!E6059
RCEP E	2024	2024	4,2	E!F6059
RCEP E	2025	2025	3,6	E!G6059
RCEP E	2026	2026	3	E!H6059
RCEP E	2027	2027	2,4	E!I6059
RCEP F	2022	2022	5,4	F!D6056
RCEP F	2023	2023	4,8	F!E6056
RCEP F	2024	2024	4,2	F!F6056
RCEP F	2025	2025	3,6	F!G6056
RCEP F	2026	2026	3	F!H6056
RCEP F	2027	2027	2,4	F!I6056
VIFTA	2024	2024	0	VI!F5599
VIFTA	2025	2025	0	VI!G5599
VIFTA	2026	2026	0	VI!H5599
VIFTA	2027	2027	0	VI!I5599

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 6%, AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		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 3926.90 has 19 lines; 3926.90.44 is distinguished from its siblings by: Life saving cushions for the protection of persons falling from heights.	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; 3926.90.41 Police shields; 3926.90.42 Protective masks for use in welding and similar work	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 3926.90.44. 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 6% for 3926.90.44 was checked against BT2026 (cell BT2026!N6233), 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.