Vietnam Tariff Intelligence

HS 3926.90.82 detail

HS code	3926.90.82
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Cards for jewellery or small objects of personal adornment; beads; shoe lasts: / - - - Prayer beads
Unit	kg/chiếc
Generated	05/11/2026 04:05:45
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/39269082/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6242
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N6242
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6242
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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6	6%	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)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,5	6.5%	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	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!E6058
ATIGA	2022	2022	0	AT!E6019
ATIGA	2023	2023	0	AT!F6019
ATIGA	2024	2024	0	AT!G6019
ATIGA	2025	2025	0	AT!H6019
ATIGA	2026	2026	0	AT!I6019
ATIGA	2027	2027	0	AT!J6019
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6063
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6063
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6063

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6063
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6063
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6063
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6061
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6061
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6061
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6061
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6061
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6061
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6069
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6025
AIFTA	30/12/2022	2022	16	AI!F6021
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G6021
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H6021
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I6021
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J6021
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K6021
VKFTA	2022	2022	0	VK!E6045
VKFTA	2023	2023	0	VK!F6045
VKFTA	2024	2024	0	VK!G6045
VKFTA	2025	2025	0	VK!H6045
VKFTA	2026	2026	0	VK!I6045
VKFTA	2027	2027	0	VK!J6045
VCFTA	2022	2022	3	VC!D6087
VCFTA	2023	2023	1	VC!E6087
VCFTA	2024	2024	0	VC!F6087

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6087
VCFTA	2026	2026	0	VC!H6087
VCFTA	2027	2027	0	VC!I6087
VN-EAEU	2022	2022	0	EAV!D6072
VN-EAEU	2023	2023	0	EAV!E6072
VN-EAEU	2024	2024	0	EAV!F6072
VN-EAEU	2025	2025	0	EAV!G6072
VN-EAEU	2026	2026	0	EAV!H6072
VN-EAEU	2027	2027	0	EAV!I6072
AHKFTA	2022	2022	7	AKH!D6075
AHKFTA	2023	2023	5	AKH!E6075
AHKFTA	2024	2024	5	AKH!F6075
AHKFTA	2025	2025	2	AKH!G6075
AHKFTA	2026	2026	2	AKH!H6075
AHKFTA	2027	2027	0	AKH!I6075
EVFTA	2022	2022	3,5	EV-NK!D6060
EVFTA	2023	2023	0	EV-NK!E6060
EVFTA	2024	2024	0	EV-NK!F6060
EVFTA	2025	2025	0	EV-NK!G6060
EVFTA	2026	2026	0	EV-NK!H6060
EVFTA	2027	2027	0	EV-NK!I6060
UKVFTA	2022	2022	3,5	UKV!D6062
UKVFTA	2023	2023	0	UKV!E6062
UKVFTA	2024	2024	0	UKV!F6062
UKVFTA	2025	2025	0	UKV!G6062
UKVFTA	2026	2026	0	UKV!H6062

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6062
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6046
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6046
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6046
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6046
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6046
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6046
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6046
RCEP A	2022	2022	10,8	RCEPT-A!D6065
RCEP A	2023	2023	9,6	RCEPT-A!E6065
RCEP A	2024	2024	8,4	RCEPT-A!F6065
RCEP A	2025	2025	7,2	RCEPT-A!G6065
RCEP A	2026	2026	6	RCEPT-A!H6065
RCEP A	2027	2027	4,8	RCEPT-A!I6065
RCEP B	2022	2022	10,8	B!D6065
RCEP B	2023	2023	9,6	B!E6065
RCEP B	2024	2024	8,4	B!F6065
RCEP B	2025	2025	7,2	B!G6065
RCEP B	2026	2026	6	B!H6065
RCEP B	2027	2027	4,8	B!I6065
RCEP C	2022	2022	10,8	C!D6065
RCEP C	2023	2023	9,6	C!E6065
RCEP C	2024	2024	8,4	C!F6065
RCEP C	2025	2025	7,2	C!G6065
RCEP C	2026	2026	6	C!H6065
RCEP C	2027	2027	4,8	C!I6065

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10,9	D!D6065
RCEP D	2023	2023	9,8	D!E6065
RCEP D	2024	2024	8,7	D!F6065
RCEP D	2025	2025	7,6	D!G6065
RCEP D	2026	2026	6,5	D!H6065
RCEP D	2027	2027	5,5	D!I6065
RCEP E	2022	2022	10,8	E!D6068
RCEP E	2023	2023	9,6	E!E6068
RCEP E	2024	2024	8,4	E!F6068
RCEP E	2025	2025	7,2	E!G6068
RCEP E	2026	2026	6	E!H6068
RCEP E	2027	2027	4,8	E!I6068
RCEP F	2022	2022	10,8	F!D6065
RCEP F	2023	2023	9,6	F!E6065
RCEP F	2024	2024	8,4	F!F6065
RCEP F	2025	2025	7,2	F!G6065
RCEP F	2026	2026	6	F!H6065
RCEP F	2027	2027	4,8	F!I6065
VIFTA	2024	2024	0	VI!F5608
VIFTA	2025	2025	0	VI!G5608
VIFTA	2026	2026	0	VI!H5608
VIFTA	2027	2027	0	VI!I5608

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	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		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; 3926.90.82 is distinguished from its siblings by: Prayer beads.	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 3926.90.82. 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 12% for 3926.90.82 was checked against BT2026 (cell BT2026!N6242), 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.