Vietnam Tariff Intelligence

HS 3926.90.92 detail

HS code	3926.90.92
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Other: / - - - Empty capsules of a kind suitable for pharmaceutical use
Unit	kg/chiếc
Generated	04/11/2026 20:06:05
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/39269092/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6246
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N6246
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6246
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)	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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
RCEP (Annex A)	5	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)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AIFTA	22.5	22.5%	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!E6062
ATIGA	2022	2022	0	AT!E6023
ATIGA	2023	2023	0	AT!F6023
ATIGA	2024	2024	0	AT!G6023
ATIGA	2025	2025	0	AT!H6023
ATIGA	2026	2026	0	AT!I6023
ATIGA	2027	2027	0	AT!J6023
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E6067
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6067
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6067

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6067
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6067
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6067
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6065
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6065
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6065
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6065
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6065
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6065
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6073
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6029
AIFTA	30/12/2022	2022	24	AI!F6025
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G6025
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H6025
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I6025
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J6025
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K6025
VKFTA	2022	2022	0	VK!E6049
VKFTA	2023	2023	0	VK!F6049
VKFTA	2024	2024	0	VK!G6049
VKFTA	2025	2025	0	VK!H6049
VKFTA	2026	2026	0	VK!I6049
VKFTA	2027	2027	0	VK!J6049
VCFTA	2022	2022	9	VC!D6091
VCFTA	2023	2023	7	VC!E6091
VCFTA	2024	2024	5	VC!F6091

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G6091
VCFTA	2026	2026	2	VC!H6091
VCFTA	2027	2027	0	VC!I6091
VN-EAEU	2022	2022	0	EAV!D6076
VN-EAEU	2023	2023	0	EAV!E6076
VN-EAEU	2024	2024	0	EAV!F6076
VN-EAEU	2025	2025	0	EAV!G6076
VN-EAEU	2026	2026	0	EAV!H6076
VN-EAEU	2027	2027	0	EAV!I6076
VNCU	2022	2022	0	VNCU!D780
VNCU	2023 - 2027		0	VNCU!E780
AHKFTA	2022	2022	10	AKH!D6079
AHKFTA	2023	2023	10	AKH!E6079
AHKFTA	2024	2024	10	AKH!F6079
AHKFTA	2025	2025	10	AKH!G6079
AHKFTA	2026	2026	10	AKH!H6079
AHKFTA	2027	2027	10	AKH!I6079
EVFTA	2022	2022	2,5	EV-NK!D6064
EVFTA	2023	2023	0	EV-NK!E6064
EVFTA	2024	2024	0	EV-NK!F6064
EVFTA	2025	2025	0	EV-NK!G6064
EVFTA	2026	2026	0	EV-NK!H6064
EVFTA	2027	2027	0	EV-NK!I6064
UKVFTA	2022	2022	2,5	UKV!D6066
UKVFTA	2023	2023	0	UKV!E6066
UKVFTA	2024	2024	0	UKV!F6066

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G6066
UKVFTA	2026	2026	0	UKV!H6066
UKVFTA	2027	2027	0	UKV!I6066
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6050
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6050
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6050
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6050
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6050
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6050
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6050
RCEP A	2022	2022	9	RCEPT-A!D6069
RCEP A	2023	2023	8	RCEPT-A!E6069
RCEP A	2024	2024	7	RCEPT-A!F6069
RCEP A	2025	2025	6	RCEPT-A!G6069
RCEP A	2026	2026	5	RCEPT-A!H6069
RCEP A	2027	2027	4	RCEPT-A!I6069
RCEP B	2022	2022	9	B!D6069
RCEP B	2023	2023	8	B!E6069
RCEP B	2024	2024	7	B!F6069
RCEP B	2025	2025	6	B!G6069
RCEP B	2026	2026	5	B!H6069
RCEP B	2027	2027	4	B!I6069
RCEP C	2022	2022	9	C!D6069
RCEP C	2023	2023	8	C!E6069
RCEP C	2024	2024	7	C!F6069
RCEP C	2025	2025	6	C!G6069

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	5	C!H6069
RCEP C	2027	2027	4	C!I6069
RCEP D	2022	2022	9,1	D!D6069
RCEP D	2023	2023	8,2	D!E6069
RCEP D	2024	2024	7,3	D!F6069
RCEP D	2025	2025	6,4	D!G6069
RCEP D	2026	2026	5,5	D!H6069
RCEP D	2027	2027	4,5	D!I6069
RCEP E	2022	2022	9	E!D6072
RCEP E	2023	2023	8	E!E6072
RCEP E	2024	2024	7	E!F6072
RCEP E	2025	2025	6	E!G6072
RCEP E	2026	2026	5	E!H6072
RCEP E	2027	2027	4	E!I6072
RCEP F	2022	2022	9	F!D6069
RCEP F	2023	2023	8	F!E6069
RCEP F	2024	2024	7	F!F6069
RCEP F	2025	2025	6	F!G6069
RCEP F	2026	2026	5	F!H6069
RCEP F	2027	2027	4	F!I6069
VIFTA	2024	2024	6.7	VI!F5612
VIFTA	2025	2025	3.3	VI!G5612
VIFTA	2026	2026	0	VI!H5612
VIFTA	2027	2027	0	VI!I5612

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 10%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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; 3926.90.92 is distinguished from its siblings by: Empty capsules of a kind suitable for pharmaceutical use.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3926.90.92. 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 10% for 3926.90.92 was checked against BT2026 (cell BT2026!N6246), 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.