Vietnam Tariff Intelligence

HS 3926.90.99 detail

HS code	3926.90.99
Description	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 / - Other: / - - Other: / - - - Other
Unit	kg/chiếc
Generated	12/11/2026 00:13:27
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/39269099/

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!K6248
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N6248
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6248
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
RCEP (Annex A)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	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 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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E6064
ATIGA	2022	2022	0	AT!E6025
ATIGA	2023	2023	0	AT!F6025
ATIGA	2024	2024	0	AT!G6025
ATIGA	2025	2025	0	AT!H6025
ATIGA	2026	2026	0	AT!I6025
ATIGA	2027	2027	0	AT!J6025
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6069
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6069
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6069
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6069
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6069

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6069
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6067
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6067
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6067
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6067
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6067
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6067
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6075
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6031
AIFTA	30/12/2022	2022	24	AI!F6027
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G6027
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H6027
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I6027
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J6027
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K6027
VKFTA	2022	2022	0	VK!E6051
VKFTA	2023	2023	0	VK!F6051
VKFTA	2024	2024	0	VK!G6051
VKFTA	2025	2025	0	VK!H6051
VKFTA	2026	2026	0	VK!I6051
VKFTA	2027	2027	0	VK!J6051
VCFTA	2022	2022	3	VC!D6093
VCFTA	2023	2023	1	VC!E6093
VCFTA	2024	2024	0	VC!F6093
VCFTA	2025	2025	0	VC!G6093
VCFTA	2026	2026	0	VC!H6093

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I6093
VN-EAEU	2022	2022	0	EAV!D6078
VN-EAEU	2023	2023	0	EAV!E6078
VN-EAEU	2024	2024	0	EAV!F6078
VN-EAEU	2025	2025	0	EAV!G6078
VN-EAEU	2026	2026	0	EAV!H6078
VN-EAEU	2027	2027	0	EAV!I6078
VNCU	2022	2022	0	VNCU!D782
VNCU	2023 - 2027		0	VNCU!E782
AHKFTA	2022	2022	*	AKH!D6081
AHKFTA	2023	2023	*	AKH!E6081
AHKFTA	2024	2024	*	AKH!F6081
AHKFTA	2025	2025	*	AKH!G6081
AHKFTA	2026	2026	*	AKH!H6081
AHKFTA	2027	2027	*	AKH!I6081
EVFTA	2022	2022	7	EV-NK!D6066
EVFTA	2023	2023	4,6	EV-NK!E6066
EVFTA	2024	2024	2,3	EV-NK!F6066
EVFTA	2025	2025	0	EV-NK!G6066
EVFTA	2026	2026	0	EV-NK!H6066
EVFTA	2027	2027	0	EV-NK!I6066
UKVFTA	2022	2022	7	UKV!D6068
UKVFTA	2023	2023	4,6	UKV!E6068
UKVFTA	2024	2024	2,3	UKV!F6068
UKVFTA	2025	2025	0	UKV!G6068
UKVFTA	2026	2026	0	UKV!H6068

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I6068
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6052
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6052
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6052
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6052
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6052
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6052
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6052
RCEP A	2022	2022	10,8	RCEPT-A!D6071
RCEP A	2023	2023	9,6	RCEPT-A!E6071
RCEP A	2024	2024	8,4	RCEPT-A!F6071
RCEP A	2025	2025	7,2	RCEPT-A!G6071
RCEP A	2026	2026	6	RCEPT-A!H6071
RCEP A	2027	2027	4,8	RCEPT-A!I6071
RCEP B	2022	2022	10,8	B!D6071
RCEP B	2023	2023	9,6	B!E6071
RCEP B	2024	2024	8,4	B!F6071
RCEP B	2025	2025	7,2	B!G6071
RCEP B	2026	2026	6	B!H6071
RCEP B	2027	2027	4,8	B!I6071
RCEP C	2022	2022	10,8	C!D6071
RCEP C	2023	2023	9,6	C!E6071
RCEP C	2024	2024	8,4	C!F6071
RCEP C	2025	2025	7,2	C!G6071
RCEP C	2026	2026	6	C!H6071
RCEP C	2027	2027	4,8	C!I6071

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	10,9	D!D6071
RCEP D	2023	2023	9,8	D!E6071
RCEP D	2024	2024	8,7	D!F6071
RCEP D	2025	2025	7,6	D!G6071
RCEP D	2026	2026	6,5	D!H6071
RCEP D	2027	2027	5,5	D!I6071
RCEP E	2022	2022	10,8	E!D6074
RCEP E	2023	2023	9,6	E!E6074
RCEP E	2024	2024	8,4	E!F6074
RCEP E	2025	2025	7,2	E!G6074
RCEP E	2026	2026	6	E!H6074
RCEP E	2027	2027	4,8	E!I6074
RCEP F	2022	2022	10,8	F!D6071
RCEP F	2023	2023	9,6	F!E6071
RCEP F	2024	2024	8,4	F!F6071
RCEP F	2025	2025	7,2	F!G6071
RCEP F	2026	2026	6	F!H6071
RCEP F	2027	2027	4,8	F!I6071
VIFTA	2024	2024	0	VI!F5614
VIFTA	2025	2025	0	VI!G5614
VIFTA	2026	2026	0	VI!H5614
VIFTA	2027	2027	0	VI!I5614

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 22.5%: 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; 3926.90.99 is distinguished from its siblings by: Other.	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
HS-005	BLUE	Chapter 98 equivalent exists	3926.90.99 corresponds to Chapter 98 code 9847.00.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	Ô ngăn hình mạng làm từ vật liệu Nano-composite Polymeric Alloy (Neoweb).	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3926.90.99. 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 3926.90.99 was checked against BT2026 (cell BT2026!N6248), 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.