Vietnam Tariff Intelligence

HS 3922.20.00 detail

HS code	3922.20.00
Description	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics / - Lavatory seats and covers
Unit	bộ/chiếc
Generated	16/11/2026 17:15:16
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://www.vietnamtariff.com/hs-code/39222000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6165
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N6165
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6165
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, MM)	0% (except KH, 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
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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	14,7	14.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	14,7	14.7%	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
VIFTA	12.6	12.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	22	22%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	22	22%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	22	22%	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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E5977
ATIGA	2022	2022	0	AT!E5938
ATIGA	2023	2023	0	AT!F5938
ATIGA	2024	2024	0	AT!G5938
ATIGA	2025	2025	0	AT!H5938
ATIGA	2026	2026	0	AT!I5938
ATIGA	2027	2027	0	AT!J5938
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E5982
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5982
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5982

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5982
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5982
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5982
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5980
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5980
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5980
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5980
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5980
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5980
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F5988
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5944
AIFTA	30/12/2022	2022	*	AI!F5940
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5940
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5940
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5940
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5940
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5940
VKFTA	2022	2022	5	VK!E5964
VKFTA	2023	2023	5	VK!F5964
VKFTA	2024	2024	5	VK!G5964
VKFTA	2025	2025	5	VK!H5964
VKFTA	2026	2026	5	VK!I5964
VKFTA	2027	2027	5	VK!J5964
VCFTA	2022	2022	12	VC!D6006
VCFTA	2023	2023	10	VC!E6006
VCFTA	2024	2024	7	VC!F6006

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G6006
VCFTA	2026	2026	2	VC!H6006
VCFTA	2027	2027	0	VC!I6006
VN-EAEU	2022	2022	6	EAV!D5991
VN-EAEU	2023	2023	4	EAV!E5991
VN-EAEU	2024	2024	2	EAV!F5991
VN-EAEU	2025	2025	0	EAV!G5991
VN-EAEU	2026	2026	0	EAV!H5991
VN-EAEU	2027	2027	0	EAV!I5991
AHKFTA	2022	2022	22	AKH!D5994
AHKFTA	2023	2023	22	AKH!E5994
AHKFTA	2024	2024	22	AKH!F5994
AHKFTA	2025	2025	22	AKH!G5994
AHKFTA	2026	2026	22	AKH!H5994
AHKFTA	2027	2027	22	AKH!I5994
EVFTA	2022	2022	12,5	EV-NK!D5979
EVFTA	2023	2023	8,3	EV-NK!E5979
EVFTA	2024	2024	4,1	EV-NK!F5979
EVFTA	2025	2025	0	EV-NK!G5979
EVFTA	2026	2026	0	EV-NK!H5979
EVFTA	2027	2027	0	EV-NK!I5979
UKVFTA	2022	2022	12,5	UKV!D5981
UKVFTA	2023	2023	8,3	UKV!E5981
UKVFTA	2024	2024	4,1	UKV!F5981
UKVFTA	2025	2025	0	UKV!G5981
UKVFTA	2026	2026	0	UKV!H5981

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5981
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5963
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5963
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5963
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5963
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5963
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5963
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5963
RCEP A	2022	2022	20,5	RCEPT-A!D5984
RCEP A	2023	2023	19,1	RCEPT-A!E5984
RCEP A	2024	2024	17,6	RCEPT-A!F5984
RCEP A	2025	2025	16,1	RCEPT-A!G5984
RCEP A	2026	2026	14,7	RCEPT-A!H5984
RCEP A	2027	2027	13,2	RCEPT-A!I5984
RCEP B	2022	2022	20,5	B!D5984
RCEP B	2023	2023	19,1	B!E5984
RCEP B	2024	2024	17,6	B!F5984
RCEP B	2025	2025	16,1	B!G5984
RCEP B	2026	2026	14,7	B!H5984
RCEP B	2027	2027	13,2	B!I5984
RCEP C	2022	2022	22	C!D5984
RCEP C	2023	2023	22	C!E5984
RCEP C	2024	2024	22	C!F5984
RCEP C	2025	2025	22	C!G5984
RCEP C	2026	2026	22	C!H5984
RCEP C	2027	2027	22	C!I5984

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22	D!D5984
RCEP D	2023	2023	22	D!E5984
RCEP D	2024	2024	22	D!F5984
RCEP D	2025	2025	22	D!G5984
RCEP D	2026	2026	22	D!H5984
RCEP D	2027	2027	22	D!I5984
RCEP E	2022	2022	22	E!D5987
RCEP E	2023	2023	22	E!E5987
RCEP E	2024	2024	22	E!F5987
RCEP E	2025	2025	22	E!G5987
RCEP E	2026	2026	22	E!H5987
RCEP E	2027	2027	22	E!I5987
RCEP F	2022	2022	20,5	F!D5984
RCEP F	2023	2023	19,1	F!E5984
RCEP F	2024	2024	17,6	F!F5984
RCEP F	2025	2025	16,1	F!G5984
RCEP F	2026	2026	14,7	F!H5984
RCEP F	2027	2027	13,2	F!I5984
VIFTA	2024	2024	18.9	VI!F5531
VIFTA	2025	2025	15.7	VI!G5531
VIFTA	2026	2026	12.6	VI!H5531
VIFTA	2027	2027	9.4	VI!I5531

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 22%, RCEP (Annex C) 22%, RCEP (Annex D) 22%, RCEP (Annex E) 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 3922.20.00. 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 22% for 3922.20.00 was checked against BT2026 (cell BT2026!N6165), 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.