Vietnam Tariff Intelligence

HS 3917.32.91 detail

HS code	3917.32.91
Description	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics / - Other tubes, pipes and hoses: / - - Other, not reinforced or otherwise combined with other materials, without fittings: / - - - Other: / - - - - Further worked than merely surface-worked: / - - - - - Of addition polymerisation products; of phenolic resins or amino resins; of chemical derivatives of natural rubber
Unit	kg/m/ chiếc
Generated	02/11/2026 16:06:55
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/39173291/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	25.5	25.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5955
Preferential (MFN)	17	17%	26/2023/NĐ-CP	2023-07-15	BT2026!N5955
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5955
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 (-ID, MM, PH)	0% (except 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(-ID, PH)	0% (except ID, PH)	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)	8,5	8.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	8,5	8.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	8,5	8.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	8,5	8.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	8,5	8.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	9,3	9.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	17	17%	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	*	* 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!E5762
ATIGA	2022	2022	0	AT!E5723
ATIGA	2023	2023	0	AT!F5723
ATIGA	2024	2024	0	AT!G5723
ATIGA	2025	2025	0	AT!H5723
ATIGA	2026	2026	0	AT!I5723
ATIGA	2027	2027	0	AT!J5723
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5767
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5767
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5767
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5767

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5767
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5767
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5765
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5765
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5765
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5765
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5765
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5765
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5767
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5729
AIFTA	30/12/2022	2022	*	AI!F5725
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G5725
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H5725
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I5725
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J5725
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K5725
VKFTA	2022	2022	0	VK!E5736
VKFTA	2023	2023	0	VK!F5736
VKFTA	2024	2024	0	VK!G5736
VKFTA	2025	2025	0	VK!H5736
VKFTA	2026	2026	0	VK!I5736
VKFTA	2027	2027	0	VK!J5736
VCFTA	2022	2022	3	VC!D5791
VCFTA	2023	2023	2	VC!E5791
VCFTA	2024	2024	0	VC!F5791
VCFTA	2025	2025	0	VC!G5791

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H5791
VCFTA	2027	2027	0	VC!I5791
VN-EAEU	2022	2022	0	EAV!D5776
VN-EAEU	2023	2023	0	EAV!E5776
VN-EAEU	2024	2024	0	EAV!F5776
VN-EAEU	2025	2025	0	EAV!G5776
VN-EAEU	2026	2026	0	EAV!H5776
VN-EAEU	2027	2027	0	EAV!I5776
AHKFTA	2022	2022	17	AKH!D5779
AHKFTA	2023	2023	17	AKH!E5779
AHKFTA	2024	2024	17	AKH!F5779
AHKFTA	2025	2025	17	AKH!G5779
AHKFTA	2026	2026	17	AKH!H5779
AHKFTA	2027	2027	17	AKH!I5779
EVFTA	2022	2022	8,5	EV-NK!D5764
EVFTA	2023	2023	5,6	EV-NK!E5764
EVFTA	2024	2024	2,8	EV-NK!F5764
EVFTA	2025	2025	0	EV-NK!G5764
EVFTA	2026	2026	0	EV-NK!H5764
EVFTA	2027	2027	0	EV-NK!I5764
UKVFTA	2022	2022	8,5	UKV!D5766
UKVFTA	2023	2023	5,6	UKV!E5766
UKVFTA	2024	2024	2,8	UKV!F5766
UKVFTA	2025	2025	0	UKV!G5766
UKVFTA	2026	2026	0	UKV!H5766
UKVFTA	2027	2027	0	UKV!I5766

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5748
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5748
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5748
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5748
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5748
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5748
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5748
RCEP A	2022	2022	15,3	RCEPT-A!D5769
RCEP A	2023	2023	13,6	RCEPT-A!E5769
RCEP A	2024	2024	11,9	RCEPT-A!F5769
RCEP A	2025	2025	10,2	RCEPT-A!G5769
RCEP A	2026	2026	8,5	RCEPT-A!H5769
RCEP A	2027	2027	6,8	RCEPT-A!I5769
RCEP B	2022	2022	15,3	B!D5769
RCEP B	2023	2023	13,6	B!E5769
RCEP B	2024	2024	11,9	B!F5769
RCEP B	2025	2025	10,2	B!G5769
RCEP B	2026	2026	8,5	B!H5769
RCEP B	2027	2027	6,8	B!I5769
RCEP C	2022	2022	15,3	C!D5769
RCEP C	2023	2023	13,6	C!E5769
RCEP C	2024	2024	11,9	C!F5769
RCEP C	2025	2025	10,2	C!G5769
RCEP C	2026	2026	8,5	C!H5769
RCEP C	2027	2027	6,8	C!I5769
RCEP D	2022	2022	15,5	D!D5769

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	13,9	D!E5769
RCEP D	2024	2024	12,4	D!F5769
RCEP D	2025	2025	10,8	D!G5769
RCEP D	2026	2026	9,3	D!H5769
RCEP D	2027	2027	7,7	D!I5769
RCEP E	2022	2022	15,3	E!D5772
RCEP E	2023	2023	13,6	E!E5772
RCEP E	2024	2024	11,9	E!F5772
RCEP E	2025	2025	10,2	E!G5772
RCEP E	2026	2026	8,5	E!H5772
RCEP E	2027	2027	6,8	E!I5772
RCEP F	2022	2022	15,3	F!D5769
RCEP F	2023	2023	13,6	F!E5769
RCEP F	2024	2024	11,9	F!F5769
RCEP F	2025	2025	10,2	F!G5769
RCEP F	2026	2026	8,5	F!H5769
RCEP F	2027	2027	6,8	F!I5769
VIFTA	2024	2024	0	VI!F5321
VIFTA	2025	2025	0	VI!G5321
VIFTA	2026	2026	0	VI!H5321
VIFTA	2027	2027	0	VI!I5321

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 17%: the preferential rate is equal to or higher than the MFN rate (17%) in the source tariff – claiming the FTA brings no saving.	MFN 17%		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 3917.32 has 8 lines; 3917.32.91 is distinguished from its siblings by: Of addition polymerisation products; of phenolic resins or amino resins; of chemical derivatives of natural rubber.	3917.32.10 Sausage or ham casings; 3917.32.20 Thermoplastic hoses for gas stove; 3917.32.92 Other; 3917.32.93 Of addition polymerisation products; 3917.32.94 Of amino-resins or phenolic resins; of chemical derivatives of natural rubber; 3917.32.95 Of other condensation or rearrangement polymerisation products; of vulcanised fibre; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	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 3917.32.91. 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 17% for 3917.32.91 was checked against BT2026 (cell BT2026!N5955), 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

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.