Vietnam Tariff Intelligence

HS 3923.10.10 detail

HS code	3923.10.10
Description	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics / - Boxes, cases, crates and similar articles: / - - Cases for film, tape and optical discs
Unit	kg/chiếc
Generated	26/11/2026 11:35:26
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/39231010/

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!K6174
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N6174
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6174
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, MY, MM)	0% (except KH, ID, MY, MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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, PH)	0% (except KH, 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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	6.9	6.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E5987
ATIGA	2022	2022	0	AT!E5948
ATIGA	2023	2023	0	AT!F5948
ATIGA	2024	2024	0	AT!G5948
ATIGA	2025	2025	0	AT!H5948
ATIGA	2026	2026	0	AT!I5948
ATIGA	2027	2027	0	AT!J5948
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E5992
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5992
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5992

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5992
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5992
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5992
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5990
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5990
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5990
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5990
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5990
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5990
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5998
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5954
AIFTA	30/12/2022	2022	0	AI!F5950
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5950
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5950
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5950
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5950
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5950
VKFTA	2022	2022	0	VK!E5974
VKFTA	2023	2023	0	VK!F5974
VKFTA	2024	2024	0	VK!G5974
VKFTA	2025	2025	0	VK!H5974
VKFTA	2026	2026	0	VK!I5974
VKFTA	2027	2027	0	VK!J5974
VCFTA	2022	2022	3	VC!D6016
VCFTA	2023	2023	1	VC!E6016
VCFTA	2024	2024	0	VC!F6016

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G6016
VCFTA	2026	2026	0	VC!H6016
VCFTA	2027	2027	0	VC!I6016
VN-EAEU	2022	2022	0	EAV!D6001
VN-EAEU	2023	2023	0	EAV!E6001
VN-EAEU	2024	2024	0	EAV!F6001
VN-EAEU	2025	2025	0	EAV!G6001
VN-EAEU	2026	2026	0	EAV!H6001
VN-EAEU	2027	2027	0	EAV!I6001
AHKFTA	2022	2022	0	AKH!D6004
AHKFTA	2023	2023	0	AKH!E6004
AHKFTA	2024	2024	0	AKH!F6004
AHKFTA	2025	2025	0	AKH!G6004
AHKFTA	2026	2026	0	AKH!H6004
AHKFTA	2027	2027	0	AKH!I6004
EVFTA	2022	2022	3	EV-NK!D5989
EVFTA	2023	2023	0	EV-NK!E5989
EVFTA	2024	2024	0	EV-NK!F5989
EVFTA	2025	2025	0	EV-NK!G5989
EVFTA	2026	2026	0	EV-NK!H5989
EVFTA	2027	2027	0	EV-NK!I5989
UKVFTA	2022	2022	3	UKV!D5991
UKVFTA	2023	2023	0	UKV!E5991
UKVFTA	2024	2024	0	UKV!F5991
UKVFTA	2025	2025	0	UKV!G5991
UKVFTA	2026	2026	0	UKV!H5991

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I5991
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5973
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5973
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5973
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5973
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5973
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5973
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5973
RCEP A	2022	2022	0	RCEPT-A!D5994
RCEP A	2023	2023	0	RCEPT-A!E5994
RCEP A	2024	2024	0	RCEPT-A!F5994
RCEP A	2025	2025	0	RCEPT-A!G5994
RCEP A	2026	2026	0	RCEPT-A!H5994
RCEP A	2027	2027	0	RCEPT-A!I5994
RCEP B	2022	2022	0	B!D5994
RCEP B	2023	2023	0	B!E5994
RCEP B	2024	2024	0	B!F5994
RCEP B	2025	2025	0	B!G5994
RCEP B	2026	2026	0	B!H5994
RCEP B	2027	2027	0	B!I5994
RCEP C	2022	2022	0	C!D5994
RCEP C	2023	2023	0	C!E5994
RCEP C	2024	2024	0	C!F5994
RCEP C	2025	2025	0	C!G5994
RCEP C	2026	2026	0	C!H5994
RCEP C	2027	2027	0	C!I5994

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D5994
RCEP D	2023	2023	0	D!E5994
RCEP D	2024	2024	0	D!F5994
RCEP D	2025	2025	0	D!G5994
RCEP D	2026	2026	0	D!H5994
RCEP D	2027	2027	0	D!I5994
RCEP E	2022	2022	0	E!D5997
RCEP E	2023	2023	0	E!E5997
RCEP E	2024	2024	0	E!F5997
RCEP E	2025	2025	0	E!G5997
RCEP E	2026	2026	0	E!H5997
RCEP E	2027	2027	0	E!I5997
RCEP F	2022	2022	0	F!D5994
RCEP F	2023	2023	0	F!E5994
RCEP F	2024	2024	0	F!F5994
RCEP F	2025	2025	0	F!G5994
RCEP F	2026	2026	0	F!H5994
RCEP F	2027	2027	0	F!I5994
VIFTA	2024	2024	10,3	VI!F5540
VIFTA	2025	2025	8.6	VI!G5540
VIFTA	2026	2026	6.9	VI!H5540
VIFTA	2027	2027	5.1	VI!I5540

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3923.10 has 3 lines; 3923.10.10 is distinguished from its siblings by: Cases for film, tape and optical discs.	3923.10.20 Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles; 3923.10.90 Other	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 3923.10.10. 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 3923.10.10 was checked against BT2026 (cell BT2026!N6174), 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.