Vietnam Tariff Intelligence

HS 3921.13.92 detail

HS code	3921.13.92
Description	Other plates, sheets, film, foil and strip, of plastics / - Cellular: / - - Of polyurethanes: / - - - Other: / - - - - Film
Unit	kg/m2/chiếc
Generated	26/11/2026 11:27:03
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/39211392/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K6118
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N6118
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q6118
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
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(-ID, MM, PH)	0% (except ID, MM, 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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	3.4	3.4%	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!E5929
ATIGA	2022	2022	0	AT!E5890
ATIGA	2023	2023	0	AT!F5890
ATIGA	2024	2024	0	AT!G5890
ATIGA	2025	2025	0	AT!H5890
ATIGA	2026	2026	0	AT!I5890
ATIGA	2027	2027	0	AT!J5890
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5934
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5934
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5934
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5934
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5934

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5934
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5932
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5932
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5932
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5932
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5932
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5932
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5940
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5896
AIFTA	30/12/2022	2022	0	AI!F5892
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5892
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5892
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5892
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5892
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5892
VKFTA	2022	2022	0	VK!E5915
VKFTA	2023	2023	0	VK!F5915
VKFTA	2024	2024	0	VK!G5915
VKFTA	2025	2025	0	VK!H5915
VKFTA	2026	2026	0	VK!I5915
VKFTA	2027	2027	0	VK!J5915
VCFTA	2022	2022	2	VC!D5958
VCFTA	2023	2023	1	VC!E5958
VCFTA	2024	2024	0	VC!F5958
VCFTA	2025	2025	0	VC!G5958
VCFTA	2026	2026	0	VC!H5958

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I5958
VN-EAEU	2022	2022	1,9	EAV!D5943
VN-EAEU	2023	2023	1,3	EAV!E5943
VN-EAEU	2024	2024	0,6	EAV!F5943
VN-EAEU	2025	2025	0	EAV!G5943
VN-EAEU	2026	2026	0	EAV!H5943
VN-EAEU	2027	2027	0	EAV!I5943
AHKFTA	2022	2022	4	AKH!D5946
AHKFTA	2023	2023	2	AKH!E5946
AHKFTA	2024	2024	2	AKH!F5946
AHKFTA	2025	2025	1	AKH!G5946
AHKFTA	2026	2026	1	AKH!H5946
AHKFTA	2027	2027	0	AKH!I5946
EVFTA	2022	2022	2	EV-NK!D5931
EVFTA	2023	2023	0	EV-NK!E5931
EVFTA	2024	2024	0	EV-NK!F5931
EVFTA	2025	2025	0	EV-NK!G5931
EVFTA	2026	2026	0	EV-NK!H5931
EVFTA	2027	2027	0	EV-NK!I5931
UKVFTA	2022	2022	2	UKV!D5933
UKVFTA	2023	2023	0	UKV!E5933
UKVFTA	2024	2024	0	UKV!F5933
UKVFTA	2025	2025	0	UKV!G5933
UKVFTA	2026	2026	0	UKV!H5933
UKVFTA	2027	2027	0	UKV!I5933
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5915

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5915
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5915
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5915
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5915
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5915
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5915
RCEP A	2022	2022	0	RCEPT-A!D5936
RCEP A	2023	2023	0	RCEPT-A!E5936
RCEP A	2024	2024	0	RCEPT-A!F5936
RCEP A	2025	2025	0	RCEPT-A!G5936
RCEP A	2026	2026	0	RCEPT-A!H5936
RCEP A	2027	2027	0	RCEPT-A!I5936
RCEP B	2022	2022	0	B!D5936
RCEP B	2023	2023	0	B!E5936
RCEP B	2024	2024	0	B!F5936
RCEP B	2025	2025	0	B!G5936
RCEP B	2026	2026	0	B!H5936
RCEP B	2027	2027	0	B!I5936
RCEP C	2022	2022	0	C!D5936
RCEP C	2023	2023	0	C!E5936
RCEP C	2024	2024	0	C!F5936
RCEP C	2025	2025	0	C!G5936
RCEP C	2026	2026	0	C!H5936
RCEP C	2027	2027	0	C!I5936
RCEP D	2022	2022	0	D!D5936
RCEP D	2023	2023	0	D!E5936

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	0	D!F5936
RCEP D	2025	2025	0	D!G5936
RCEP D	2026	2026	0	D!H5936
RCEP D	2027	2027	0	D!I5936
RCEP E	2022	2022	0	E!D5939
RCEP E	2023	2023	0	E!E5939
RCEP E	2024	2024	0	E!F5939
RCEP E	2025	2025	0	E!G5939
RCEP E	2026	2026	0	E!H5939
RCEP E	2027	2027	0	E!I5939
RCEP F	2022	2022	0	F!D5936
RCEP F	2023	2023	0	F!E5936
RCEP F	2024	2024	0	F!F5936
RCEP F	2025	2025	0	F!G5936
RCEP F	2026	2026	0	F!H5936
RCEP F	2027	2027	0	F!I5936
VIFTA	2024	2024	5.1	VI!F5484
VIFTA	2025	2025	4.3	VI!G5484
VIFTA	2026	2026	3.4	VI!H5484
VIFTA	2027	2027	2.6	VI!I5484

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 3921.13 has 5 lines; 3921.13.92 is distinguished from its siblings by: Film.	3921.13.11 Plates and sheets; 3921.13.19 Other; 3921.13.91 Plates and sheets; 3921.13.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3921.13.92. 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 6% for 3921.13.92 was checked against BT2026 (cell BT2026!N6118), 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.