

**SECTION VII**

**PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF**

**Notes**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

**CHAPTER 39**

**PLASTICS AND ARTICLES THEREOF**

**Notes**

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

**2. This Chapter does not cover:**

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

## Vietnam Customs Tariff Schedule – 2026

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- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
  - (n) Plaits, wickerwork or other articles of Chapter 46;
  - (o) Wall coverings of heading 48.14;
  - (p) Goods of Section XI (textiles and textile articles);
  - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
  - (r) Imitation jewellery of heading 71.17;
  - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
  - (t) Parts of aircraft or vehicles of Section XVII;
  - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - (v) Articles of Chapter 91 (for example, clock or watch cases);
  - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
  - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
  - (c) Other synthetic polymers with an average of at least 5 monomer units;
  - (d) Silicones (heading 39.10);
  - (e) Resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

## Vietnam Customs Tariff Schedule – 2026

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- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses, but as profile shapes.
9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, windows and their frames and thresholds for doors;
  - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
  - (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

### Subheading Notes

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
- (a) Where there is a subheading named "Other" in the same series:
    - (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
    - (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
    - (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

## Vietnam Customs Tariff Schedule – 2026

- (4) Polymers not meeting (1), (2), or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
- (b) Where there is no subheading named "Other" in the same series:
- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.
- Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
2. For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates		
				Ordinary Tax	ATIGA	AHKFTA	VGF	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									V		VI	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
39.01	Polymers of ethylene, in primary forms																						
3901.10	- Polyethylene having a specific gravity of less than 0.94:																						
	- - In the form of liquids or pastes																						
3901.10.12	--- Polyethylene containing 5% or less alpha-olefin monomers	kg	0	5	0	0	0	0	ID, PH, CN	0	PH	0	0	0	0	0	0	0	0	0	0	0	10
3901.10.19	- - - Other	kg	0	5	0	0	0	0	ID, PH, CN	0	PH	0	0	0	0	0	0	0	0	0	0	0	10
	- - Other:																						

**Vietnam Customs Tariff Schedule – 2026**

3901.10.92	--- Polyethylene containing 5% or less alpha-olefin monomers	kg	2	5	0	0	0	0	ID, PH, CN	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3901.10.99	--- Other	kg	0	5	0	0	0	0	ID, PH, CN	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	kg	2	5	0	0	0	0	PH, CN	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3901.30.00	- Ethylene-vinyl acetate copolymers	kg	0	5	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	0	10
3901.40.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg	2	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	0	10
3901.90	- Other																						
3901.90.40	-- In dispersion	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	0	10
3901.90.90	-- Other	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	0	10
<b>39.02</b>	<b>Polymers of propylene or of other olefins, in primary forms</b>																						
3902.10	- Polypropylene:																						
3902.10.30	-- In dispersion	kg	3	4.5	0	0	0	0	ID, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3902.10.40	-- Granules, pellets, beads, flakes, chips and similar forms	kg	3	4.5	0	0	0	0	ID, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3902.10.90	-- Other	kg	3	4.5	0	0	0	0	ID, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3902.20.00	- Polyisobutylene	kg	0	5	0	0	0	0	PH	0		0	0	0	0	0	0	0	0	0	0	0	10
3902.30	- Propylene copolymers:																						
3902.30.30	-- In the form of liquids or pastes	kg	3	4.5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	0	10
3902.30.90	-- Other	kg	3	4.5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3902.90	- Other:																						
3902.90.10	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	0	10
3902.90.90	- - Other	kg	2	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	0	10
<b>39.03</b>	<b>Polymers of styrene, in primary forms</b>																						
	- Polystyrene:																						
3903.11	- - Expansible:																						
3903.11.10	- - - In the form of granules	kg	5	7.5	0	0	0	0	ID, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3903.11.90	- - - Other	kg	5	7.5	0	0	0	0	ID, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3903.19	- - Other:																						
3903.19.10	- - - In dispersion	kg	5	7.5	0	0	0	0	ID, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3903.19.20	- - - Granules, pellets, beads, flakes, chips and similar forms	kg	5	7.5	0	0	0	0	ID, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3903.19.90	- - - Other	kg	5	7.5	0	0	0	0	ID, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3903.20	- Styrene-acrylonitrile (SAN) copolymers:																						
3903.20.40	- - In aqueous dispersion	kg	10	15	0	10	0	0	PH	5		5	0	0	0	*	0	0	0	0	0	0	10
3903.20.50	- - In non-aqueous dispersion	kg	5	7.5	0	0	0	0	PH	0		0	0	0	0	*	0	0	0	0	0	0	10
3903.20.90	- - Other	kg	5	7.5	0	0	0	0	PH	0		0	0	0	0	*	0	0	0	0	0	0	10
3903.30	- Acrylonitrile-butadien-styrene (ABS) copolymers:																						
3903.30.40	- - In aqueous dispersion	kg	8	12	0	8	1	0	PH	5		5	0	0	0	*	0	0	0	0	0	0	10
3903.30.50	- - In non-aqueous dispersion	kg	5	7.5	0	0	0	0	PH	0		0	0	0	0	*	0	0	0	0	0	0	10
3903.30.60	- - Granules	kg	3	4.5	0	3	0	0	PH	5		0	5	2	0	*	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3903.30.90	-- Other	kg	5	7.5	0	0	0	0	PH	0		0	0	0	0	*	0	0	0	0	0	10
3903.90	- Other:																					
3903.90.30	-- In dispersion	kg	5	7.5	0	0	0	0	ID, PH	0		0	0	0	0	*	0	0	0	0	0	10
	-- Other:																					
3903.90.91	- - - Impact resistant polymers of styrene, having notched izod impact at 23°C less than 80 J/m	kg	5	7.5	0	0	0	0	ID, PH	0	ID	0	0	0	0	*	0	0	0	0	0	10
3903.90.99	- - - Other	kg	5	7.5	0	0	0	0	ID, PH	0	ID	0	0	0	0	*	0	0	0	0	0	10
<b>39.04</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms</b>																					
3904.10	- Poly(vinyl chloride), not mixed with any other substances:																					
3904.10.10	- - Homopolymers, suspension type	kg	5	7.5	0	5	5	5		6,4		5	0	0	5	*	0	0	0	0	0	10
	-- Other																					
3904.10.91	- - - In the form of granules	kg	6	9	0	6	5	5		8		0	0	0	5	*	0	0	0	0	0	10
3904.10.92	- - - In the form of powder	kg	5	7.5	0	5	0	5		0	ID, PH	0	0	0	0	*	0	0	0	0	0	10
3904.10.99	- - - Other	kg	3	4.5	0	3	0	5		0	ID, PH	0	0	0	0	*	0	0	0	0	0	10
	- Other poly(vinyl chloride):																					
3904.21	-- Non-plasticised:																					
3904.21.10	- - - In the form of granules	kg	6	9	0	6	5	0	ID, PH	5		0	0	0	5	*	0	0	0	0	0	10
3904.21.20	- - - In the form of powder	kg	6	9	0	6	8	0	ID, PH	5		0	0	0	5	*	0	0	0	0	0	10
3904.21.90	- - - Other	kg	0	5	0	0	0	0	ID, PH	0	PH	0	0	0	0	*	0	0	0	0	0	10
3904.22	-- Plasticised:																					

**Vietnam Customs Tariff Schedule – 2026**

3904.22.10	- - - In dispersion	kg	0	5	0	0	0	0	ID, PH	0	ID	0	0	0	0	*	0	0	0	0	0	10
3904.22.20	- - - In the form of granules	kg	6	9	0	6	5	0	ID, PH	5		0	0	0	5	*	0	0	0	0	0	10
3904.22.30	- - - In the form of powder	kg	6	9	0	0	5	0	ID, PH	0	ID	0	0	0	5	*	0	0	0	0	0	10
3904.22.90	- - - Other	kg	0	5	0	0	0	0	ID, PH	0	ID	0	0	0	0	*	0	0	0	0	0	10
3904.30	- Vinyl chloride-vinyl acetate copolymers:																					
3904.30.10	- - In the form of granules	kg	5	7.5	0	1	0	0	ID, PH	0	ID	0	0	0	0	0	0	0	0	0	0	10
3904.30.20	- - In the form of powder	kg	3	4.5	0	1	10	0	ID, PH	0	ID	0	0	0	0	0	0	0	0	0	0	10
3904.30.90	- - Other	kg	0	5	0	0	0	0	ID, PH	0	ID	0	0	0	0	0	0	0	0	0	0	10
3904.40	- Other vinyl chloride copolymers:																					
3904.40.10	- - In the form of granules	kg	5	7.5	0	1	0	0	ID, PH	0	ID	0	0	0	0	0	0	0	0	0	0	10
3904.40.20	- - In the form of powder	kg	3	4.5	0	1	10	0	ID, PH	0	ID	0	0	0	0	0	0	0	0	0	0	10
3904.40.90	- - Other	kg	0	5	0	0	0	0	ID, PH	0	ID	0	0	0	0	0	0	0	0	0	0	10
3904.50	- Vinylidene chloride polymers:																					
3904.50.40	- - In dispersion	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.50.50	- - In the form of granules	kg	5	7.5	0	1	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.50.60	- - In the form of powder	kg	3	4.5	0	1	10	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.50.90	- - Other	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
	- Fluoro-polymers:																					
3904.61	- - Polytetrafluoroethylene:																					

**Vietnam Customs Tariff Schedule – 2026**

3904.61.10	- - - In the form of granules	kg	5	7.5	0	1	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.61.20	- - - In the form of powder	kg	3	4.5	0	1	10	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.61.90	- - - Other	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.69	- - Other:																					
3904.69.30	- - - In dispersion	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.69.40	- - - In the form of granules	kg	5	7.5	0	1	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.69.50	- - - In the form of powder	kg	3	4.5	0	1	10	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.69.90	- - - Other	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.90	- Other:																					
3904.90.30	- - In dispersion	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.90.40	- - In the form of granules	kg	5	7.5	0	1	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.90.50	- - In the form of powder	kg	3	4.5	0	1	10	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
3904.90.90	- - Other	kg	0	5	0	0	0	0	ID, PH	0		0	0	0	0	0	0	0	0	0	0	10
<b>39.05</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms</b>																					
	- Poly(vinyl acetate):																					
3905.12.00	- - In aqueous dispersion	kg	5	7.5	0	5	0	0	ID	5		0	0	0	0	*	0	0	0	0	0	10
3905.19	- - Other:																					
3905.19.10	- - - In the form of liquids or pastes	kg	5	7.5	0	1	0	0	ID	0	ID	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3905.19.90	- - - Other	kg	0	5	0	0	0	0	ID	0	ID	0	0	0	0	0	0	0	0	0	0	10
	- Vinyl acetate copolymers:																					
3905.21.00	- - In aqueous dispersion	kg	10	15	0	10	0	0	ID	5		5	0	0	0	*	0	0	0	0	0	10
3905.29.00	- - Other	kg	5	7.5	0	0	0	0	ID	0	ID	0	0	0	0	0	0	0	0	0	0	10
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:																					
3905.30.10	- - In dispersion	kg	5	7.5	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3905.30.90	- - Other	kg	5	7.5	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
	- Other:																					
3905.91	- - Copolymers																					
3905.91.10	- - - In dispersion	kg	5	7.5	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3905.91.90	- - - Other	kg	5	7.5	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3905.99	- - Other:																					
3905.99.10	- - - In aqueous dispersion	kg	10	15	0	10	0	0		5		5	0	0	0	*	0	0	0	0	0	10
3905.99.20	- - - In non-aqueous dispersion	kg	5	7.5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
3905.99.90	- - - Other	kg	0	5	0	0	0	0		0		0	0	0	0	*	0	0	0	0	0	10
<b>39.06</b>	<b>Acrylic polymers in primary forms</b>																					
3906.10	- Poly (methyl methacrylate):																					
3906.10.10	- - In dispersion	kg	5	7.5	0	5	6	0		5		0	0	0	0	*	0	0	0	0	0	10
3906.10.90	- - Other	kg	5	7.5	0	0	10	0		0	ID	0	0	0	0	*	0	0	0	0	0	10
3906.90	- Other:																					
3906.90.20	- - In dispersion																					
3906.90.20.10	- - - In aqueous dispersion	kg	5	7.5	0	5	0	0		0	PH	5	0	0	0	*	0	0	0	0	0	10
3906.90.20.90	- - - Other	kg	5	7.5	0	5	0	0		0	PH	0	0	0	0	*	0	0	0	0	0	10
	- - Other:																					
3906.90.92	- - - Sodium polyacrylate	kg	0	5	0	0	0	0		0	ID, PH	0	0	0	0	*	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3906.90.99	- - - Other	kg	5	7.5	0	0	0	0		0	PH	0	0	0	0	*	0	0	0	0	0	10
<b>39.07</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms</b>																					
3907.10.00	- Polyacetals	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	- Other polyethers:																					
3907.21.00	- - Bis (polyoxyethylene) methylphosphonate	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3907.29	- - Other																					
3907.29.10	- - - Polytetramethylene ether glycol	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3907.29.90	- - - Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3907.30	- Epoxide resins:																					
3907.30.20	- - Of a kind used for coating, in powder form	kg	3	4.5	0	1	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3907.30.30	- - In the form of liquids or pastes	kg	0	5	0	*	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3907.30.90	- - Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3907.40.00	- Polycarbonates	kg	0	5	0	*	0	0		0	ID	0	0	0	0	0	0	0	0	0	0	10
3907.50	- Alkyd resins:																					
3907.50.10	- - In the form of liquids or pastes	kg	3	4.5	0	1	0	0		0	ID	0	0	0	0	0	0	0	0	0	0	10
3907.50.90	- - Other	kg	0	5	0	0	0	0		0	ID	0	0	0	0	0	0	0	0	0	0	10
	- Poly(ethylen terephthalate):																					
3907.61.00	- - Having a viscosity number of 78 ml/g or higher	kg	3	4.5	0	0	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
3907.69	- - Other:																					
3907.69.10	- - - Granules and similar forms	kg	3	4.5	0	*	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10
3907.69.90	- - - Other	kg	0	5	0	0	0	0	CN	0		0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3907.70.00	- Poly(lactic acid)	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Other polyesters:																				
3907.91	-- Unsaturated:																				
3907.91.20	--- Granules and similar forms	kg	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3907.91.30	--- In the form of liquids or pastes	kg	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3907.91.90	--- Other	kg	5	7.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3907.99	-- Other:																				
3907.99.40	--- Of a kind used for coating, in powder form	kg	3	4.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3907.99.50	--- Thermoplastic liquid crystal aromatic polyester copolymers	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3907.99.60	--- Polybutylene succinate (PBS)	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3907.99.90	--- Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<b>39.08</b>	<b>Polyamides in primary forms</b>																				
3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:																				
3908.10.10	-- Polyamide-6	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3908.10.90	-- Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3908.90.00	- Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<b>39.09</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms</b>																				
3909.10	- Urea resins; thiourea resins																				
3909.10.10	-- Moulding compounds	kg	5	7.5	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3909.10.90	-- Other	kg	3	4.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3909.20	- Melamine resins:																				
3909.20.10	-- Moulding compounds	kg	5	7.5	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3909.20.90	-- Other	kg	3	4.5	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

	Other amino-resins:																					
3909.31.00	- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)																					
3909.31.10	--- Of a kind used for moulding	kg	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3909.31.90	--- Other	kg	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3909.39	-- Other:																					
3909.39.10	--- Moulding compounds	kg	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
	--- Other:																					
3909.39.91	--- Glyoxal monourein resins	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3909.39.99	---- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3909.40	- Phenolic resins:																					
3909.40.10	- - Moulding compounds other than phenol formaldehyde	kg	3	4.5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3909.40.90	- - Other	kg	3	4.5	0	0	0	0		0	PH	0	0	0	0	0	0	0	0	0	0	10
3909.50.00	- Polyurethanes	kg	3	4.5	0	*	0	0		0		0	0	0	0	0	0	0	0	0	0	10

**SUB-CHAPTER I: PRIMARY FORMS**

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																VAT Rates
				O r	A T	A H	V C	ACFTA	AKFTA	V K	A J	V J	A A	A I	E Y	U K	V N	CPTPP		

**Vietnam Customs Tariff Schedule – 2026**

									Tax Rate	Countries ineligible	Tax Rate	Countries ineligible								IV	V	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
<b>39.10</b>	<b>Silicones in primary forms</b>																					
3910.00.20	- In dispersions and in solutions	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3910.00.90	- Other	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>39.11</b>	<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms</b>																					
3911.10.00	- Petroleum resins, coumarone, indene, or coumarone-indene resins and polyterpenes	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3911.20.00	- Poly (1,3-phenylene methylphosphonate)	kg	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3911.90.00	- Other	kg	3	4.5	0	1	0	0		0		0	0	0	0	0	0	0	0	0	0	10
<b>39.12</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms</b>																					
	- Cellulose acetates:																					
3912.11.00	-- Non-plasticised	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3912.12.00	-- Plasticised	kg	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	10
3912.20	- - Cellulose nitrates (including collodions)																					
	- - Non-plasticised																					

**Vietnam Customs Tariff Schedule – 2026**

3912.20.11	- - - Water-damped nitrocellulose	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3912.20.12	- - - Alcohol-damped nitrocellulose	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3912.20.19	- - - Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3912.20.20	- - Plasticised	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
	- Cellulose ethers:																				
3912.31.00	- - Carboxymethylcellulose and its salts	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3912.39.00	- - Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3912.90	- Other:																				
3912.90.20	- - In the form of granules	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3912.90.90	- - Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<b>39.13</b>	<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms</b>																				
3913.10.00	- Alginic acid, its salts and esters	kg	0	5	0	0	0	0			0	0	0	0	0	0	0	0	0	0	10
3913.90	- Other:								0												
3913.90.10	- - Hardened proteins	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
3913.90.20	- - Chemical derivatives of natural rubber	kg	0	5	0	0	0	0			0	0	0	0	0	0	0	0	0	0	10
3913.90.30	- - Starch-based polymers	kg	0	5	0	0	0	0			0	0	0	0	0	0	0	0	0	0	10
3913.90.90	- - Other	kg	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10
<b>3914.00.00</b>	<b>Ion-exchangers based on polymers of headings Note 39.01 to 39.13, in primary forms</b>	kg/litter	0	5	0	0	0	0			0	0	0	0	0	0	0	0	0	0	10

**SUB-CHAPTER II**

**Vietnam Customs Tariff Schedule – 2026**

**WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES**

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
<b>39.15</b>	<b>Waste, parings and scrap, of plastics</b>																					
3915.10	- Of polymers of ethylene																					
3915.10.10	- - Of non- rigid cellular products	kg	10	15	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.10.90	- - Other	kg	10	15	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.20	- Of polymers of styrene:																					
3915.20.10	- - Of non- rigid cellular products	kg	10	15	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.20.90	- - Other	kg	10	15	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.30	- Of polymers of vinyl chloride																					
3915.30.10	- - Of non-rigid cellular products	kg	10	15	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.30.90	- - Other	kg	10	15	0	0	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.90	- Of other plastics:																					
3915.90.10	- - Of poly (ethylene terephthalate)	kg	10	15	0	2	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.90.20	- - Of polypropylene	kg	10	15	0	2	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.90.30	- - Of polycarbonate	kg	10	15	0	2	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.90.40	- - Of polyvinyl Acetals	kg	10	15	0	2	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3915.90.50	- - Of phenolic resins; of hardened proteins; of chemical derivaties of natural rubber	kg	10	15	0	2	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
3915.90.90	-- Other	kg	10	15	0	2	0	0	ID	0		0	0	0	0	0	0	0	0	0	0	10
<b>39.16</b>	<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics</b>																					
3916.10	- Of polymers of ethylene:																					
3916.10.10	-- Monofilament	kg/m	5	7.5	0	0	0	0	PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.10.20	-- Rods, sticks and profile shapes	kg/m	10	15	0	2	0	0	PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.20	- Of polymers of vinyl chloride:																					
3916.20.10	-- Monofilament	kg/m	5	7.5	0	0	0	0	PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.20.20	-- Rods, sticks and profile shapes	kg/m	10	15	0	0	0	0	PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90	- Of other plastics:																					
	- - Of addition polymerisation products:																					
3916.90.11	--- Of polypropylene																					
3916.90.11.10	--- Monofilament	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.11.90	---- Other	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.12	--- Of polystyrene																					
3916.90.12.10	---- Monofilament	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3916.90.12.90	---- Other	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.19	--- Other																					
3916.90.19.10	---- Monofilament	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.19.90	---- Other	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
	- - Of condensation or rearrangement polymerisation products:																					
3916.90.21	- - - Of phenolic resins; of amino-resins																					
3916.90.21.10	---- Monofilament	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.21.90	---- Other	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.22	--- Of polyamides																					
3916.90.22.10	---- Monofilament	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.22.90	---- Other	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.29	--- Other																					
3916.90.29.10	---- Monofilament	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.29.90	---- Other	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.30	- - - Of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised																					
3916.90.30.10	---- Monofilament	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3916.90.30.90	---- Other	kg/m	6	9	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.40	-- Of hardened proteins																					
3916.90.40.10	---- Monofilament	kg/m	5	7,5	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.40.90	--- Rods, sticks and profiles shapes	kg/m	5	7,5	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.50	-- Of vulcanised fibre	kg/m	10	15	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.60	-- Of chemical derivatives of natural rubber	kg/m	10	15	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
	-- Other:																					
3916.90.91	--- Monofilament	kg/m	5	7.5	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
3916.90.92	--- Rods, sticks and profiles shapes	kg/m	10	15	0	0	0	0	KH, MY, PH	0	PH	0	0	0	0	0	0	0	0	0	0	10
<b>39.17</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics</b>																					
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:																					
3917.10.10	-- Of hardened proteins	kg/m/unit	10	15	0	0	0	0	MM, PH	0		0	0	0	0	0	0	0	0	0	0	10
3917.10.90	-- Other	kg/m/unit	10	15	0	0	0	0	MM, PH	0		0	0	0	0	0	0	0	0	0	0	10
	- Tubes, pipes and hoses, rigid:																					
3917.21.00	-- Of polymers of ethylene	kg/m/unit	15	22.5	0	15	0	0	ID, MM, PH	0	ID	0	0	0	0	*	0	0	0	0	0	10
3917.22.00	-- Of polymers of propylene	kg/m/unit	15	22.5	0	6	1	0	ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3917.23.00	- - Of polymers of vinyl chloride	kg/m/unit	17	25.5	0	17	0	0	KH, ID, LA, MY, MM, PH	0	ID, PH	0	0	0	0	*	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3917.29	-- Of other plastics:																						
	- - Further worked than merely surface worked:																						
3917.29.11	- - - - Of other addition polymerisation products	kg/m/unit	17	25.5	0	17	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	*	0	0	0	0	0	0	10
3917.29.19	---- Other	kg/m/unit	17	25.5	0	17	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	*	0	0	0	0	0	0	10
	--- Other:																						
3917.29.21	- - - Of other addition polymerisation products	kg/m/unit	17	25.5	0	17	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	*	0	0	0	0	0	0	10
3917.29.22	---- Of phenolic resins	kg/m/unit	17	25.5	0	17	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	*	0	0	0	0	0	0	10
3917.29.23	- - - - Of amino-resins, of hardened proteins, of chemical derivatives of natural rubber	kg/m/unit	17	25.5	0	17	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	*	0	0	0	0	0	0	10
3917.29.24	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; of vulcanised fibre	kg/m/unit	17	25.5	0	17	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	*	0	0	0	0	0	0	10
3917.29.25	---- Of other condensation or rearrangement polymerisation products	kg/m/unit	17	25.5	0	17	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	*	0	0	0	0	0	0	10
3917.29.29	---- Other	kg/m/unit	17	25.5	0	17	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	*	0	0	0	0	0	0	10
	- Other tubes, pipes and hoses:																						
3917.31	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:																						
	- - - Further worked than merely surface worked:																						
3917.31.11	- - - - Of addition polymerisation products	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MY, MM, PH	0		0	0	0	0	*	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3917.31.12	- - - - Of amino-resins; of phenolic resins; of vulcanised fibre; of chemical derivatives of natural rubber	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MY, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3917.31.19	----- Other	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MY, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
	--- Other:																					
3917.31.21	- - - - Of addition polymerisation product	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MY, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3917.31.23	- - - - Of amino-resins; of phenolic resins, of chemical derivatives of natural rubber	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MY, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3917.31.24	----- Of vulcanised fibre	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MY, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3917.31.25	----- Of other condensation or rearrangement polymerisation products, of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MY, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3917.31.29	----- Other	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MY, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings:																					
3917.32.10	--- Sausage or ham casings	kg/m/unit	10	15	0	2	0	0	ID, MM, PH	0	ID	0	0	0	0	*	0	0	0	0	0	10
3917.32.20	--- Thermoplastic hoses for gas stove	kg/m/unit	17	25.5	0	17	0	0	ID, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
	--- Other:																					
	- - - Further worked than merely surface worked:																					

**Vietnam Customs Tariff Schedule – 2026**

3917.32.91	- - - - - Of addition polymerisation products, of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg/m/unit	17	25.5	0	17	0	0	ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.32.92	----- Other	kg/m/unit	17	25.5	0	17	0	0	ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
	---- Other:																				
3917.32.93	- - - - - Of addition polymerisation products	kg/m/unit	17	25.5	0	17	0	0	ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.32.94	- - - - - Of amino-resins or phenolic resins; of chemical derivatives of natural rubber	kg/m/unit	17	25.5	0	17	0	0	ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
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	kg/m/unit	17	25.5	0	17	0	0	ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.32.99	----- Other	kg/m/unit	17	25.5	0	17	0	0	ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings:																				
3917.33.10	- - - Other, further worked than merely surface-worked	kg/m/unit	15	22.5	0	15	0	0	ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.33.90	--- Other	kg/m/unit	15	22.5	0	15	0	0	ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.39	-- Other																				
3917.39.11	- - - - - Of addition polymerisation products; of vulcanised fibre	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.39.12	- - - - - Of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3917.39.19	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
	--- Other:																				
3917.39.91	- - - - Of addition polymerisation products; of vulcanised fibre	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.39.92	- - - - Of phenolic resins or amino resins, of chemical derivatives of natural rubber	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.39.93	- - - - Of other condensation or rearrangement polymerisation products	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.39.94	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.39.99	---- Other	kg/m/unit	15	22.5	0	15	0	0	KH, ID, MM, PH	0	0	0	0	0	*	0	0	0	0	0	10
3917.40.00	- Fittings	kg/m/unit	15	22.5	0	15	0	0	KH, MM, PH	5	5	0	0	0	5	0	0	0	0	0	10
<b>39.18</b>	<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter</b>																				
3918.10	- Of polymers of vinyl chloride																				
	-- Floor coverings:																				
3918.10.11	--- Tiles	kg/m <sup>2</sup> /unit	27	40.5	0	27	2	0	ID, MM, PH	5	5	0	0	0	*	0	0	0	0	0	10
3918.10.19	--- Other	kg/m <sup>2</sup> /unit	27	40.5	0	27	2	0	ID, MM, PH	5	5	0	0	0	*	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3918.10.90	-- Other	kg/m <sup>2</sup> /unit	27	40.5	0	27	2	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3918.90	- Of other plastics																					
	-- Floor coverings:																					
3918.90.11	--- Tiles, of polyethylene	kg/m <sup>2</sup> /unit	27	40.5	0	27	26	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3918.90.13	--- Other, of polyethylene	kg/m <sup>2</sup> /unit	27	40.5	0	27	26	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3918.90.14	--- Of chemical derivatives of natural rubber	kg/m <sup>2</sup> /unit	27	40.5	0	27	0	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3918.90.15	- - -Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrates, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg/m <sup>2</sup> /unit	27	40.5	0	27	0	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3918.90.16	--- Of vulcanised fibre	kg/m <sup>2</sup> /unit	27	40.5	0	27	0	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3918.90.19	--- Other	kg/m <sup>2</sup> /unit	27	40.5	0	27	0	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
	-- Other:																					
3918.90.91	--- Of polyethylene	kg/m <sup>2</sup> /unit	27	40.5	0	27	26	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3918.90.92	--- Of chemical derivatives of natural rubber	kg/m <sup>2</sup> /unit	27	40.5	0	27	0	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3918.90.93	- - - Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg/m <sup>2</sup> /unit	27	40.5	0	27	0	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3918.90.94	- - - Of vulcanised fibre	kg/m <sup>2</sup> /unit	27	40.5	0	27	0	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3918.90.99	- - - Other	kg/m <sup>2</sup> /unit	27	40.5	0	27	0	0	ID, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
<b>39.19</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls</b>																					
3919.10	- In rolls of a width not exceeding 20 cm																					
3919.10.10	- - Of polymers of vinyl chloride	kg/m <sup>2</sup> /unit	15	22.5	0	15	0	0	KH, MY, MM, PH	0	PH	0	0	0	0	*	0	0	0	0	0	10
3919.10.20	- - Of polyethylene																					
3919.10.20.10	- - - Tape used in the manufacture of electrical and telephone wires	kg/m <sup>2</sup> /unit	15	22.5	0	15	0	0	KH, MY, MM, PH	0	PH	0	0	0	0	*	0	0	0	0	0	10
3919.10.20.90	- - - Other	kg/m <sup>2</sup> /unit	15	22.5	0	15	0	0	KH, MY, MM, PH	5		0	0	0	0	*	0	0	0	0	0	10
	- - Other:																					
3919.10.91	- - - Of hardened proteins or chemical derivatives of natural rubber	kg/m <sup>2</sup> /unit	15	22.5	0	*	0	0	KH, MY, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3919.10.92	- - - Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg/m <sup>2</sup> /unit	15	22.5	0	*	0	0	KH, MY, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3919.10.99	- - - Other	kg/m <sup>2</sup> /unit	15	22.5	0	*	0	0	KH, MY, MM, PH	5		5	0	0	0	*	0	0	0	0	0	10
3919.90	- Other:																					

**Vietnam Customs Tariff Schedule – 2026**

3919.90.10	- - Of polymers of vinyl chloride	kg/m <sup>2</sup> /unit	12	18	0	0	0	0	MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3919.90.20	- - Of hardened proteins	kg/m <sup>2</sup> /unit	12	18	0	0	1	0	MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
	-- Other:																						
3919.90.91	- - - Of chemical derivatives of natural rubber	kg/m <sup>2</sup> /unit	12	18	0	*	1	0	MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3919.90.92	- - - Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg/m <sup>2</sup> /unit	12	18	0	*	1	0	MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3919.90.99	- - - Other	kg/m <sup>2</sup> /unit	12	18	0	*	1	0	MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
<b>39.20</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials</b>																						
3920.10	Of polymers of ethylene																						
	- Plates and sheets:																						
3920.10.11	- - - Rigid	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3920.10.19	- - - Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3920.10.90	- - Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3920.20	- Of polymers of propylene:																						
3920.20.10	- - Biaxially oriented polypropylene (BOPP) film	kg/m <sup>2</sup> /unit	6	9	0	5	1	0	ID, MM, PH	5		0	0	0	0	*	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

	-- Other:																					
3920.20.91	--- Plates and sheets																					
3920.20.91.10	- - - Of a kind used as an adhesive by melting	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3920.20.91.20	- - - Tape used in the manufacture of electrical and telephone wires	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3920.20.91.90	---- Other	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM, PH	0		5	0	0	0	*	0	0	0	0	0	10
3920.20.99	--- Other																					
3920.20.99.10	- - - Used as adhesive by melting	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3920.20.99.20	- - - - Tape used in the manufacture of electrical and telephone wires	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM, PH	0		0	0	0	0	*	0	0	0	0	0	10
3920.20.99.90	---- Other	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM, PH	0		5	0	0	0	*	0	0	0	0	0	10
3920.30	- Of polymers of styrene:																					
3920.30.20	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	kg/m <sup>2</sup> /unit	5	7.5	0	0	0	0	MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
	-- Other:																					
3920.30.91	--- Plates and sheets, rigid	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.30.92	--- Other, plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.30.99	--- Other	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
	- Of polymers of vinyl chloride:																					
3920.43	- - Containing by weight not less than 6% of plasticisers:																					
3920.43.10	-- Plates and sheets																					

**Vietnam Customs Tariff Schedule – 2026**

3920.43.10.10	- - - Tape used in the manufacture of electrical and telephone wires	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM	0	ID	0	0	0	0	*	0	0	0	0	0	10
3920.43.10.90	---- Other	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM	5		5	0	0	0	*	0	0	0	0	0	10
3920.43.90	--- Other																					
3920.43.90.10	- - - - Tape used in the manufacture of electrical and telephone wires	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM	0	ID	0	0	0	0	*	0	0	0	0	0	10
3920.43.90.90	---- Other	kg/m <sup>2</sup> /unit	6	9	0	6	0	0	ID, MM	5		5	0	0	0	*	0	0	0	0	0	10
3920.49.00	-- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
	- Of acrylic polymers:																					
3920.51	- - Of poly(methyl metacrylate):																					
	-- Plates and sheets:																					
3920.51.11	---- Rigid	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.51.19	---- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.51.90	--- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.59	-- Other																					
	--- Plates and sheets:																					
3920.59.11	---- Rigid	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, ID, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.59.19	---- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, ID, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.59.90	--- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, ID, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:																					
3920.61	-- Of polycarbonates:																					

**Vietnam Customs Tariff Schedule – 2026**

3920.61.10	--- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	MY, MM	0	ID	0	0	0	0	0	0	0	0	0	10	
3920.61.90	--- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	MY, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.62	- - Of poly(ethylene terephthalate):																						
3920.62.10	--- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	0	ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
	--- Other																						
3920.62.91	---- Solar protection film	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	0	ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.62.99	---- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	0	ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.63	-- Of unsaturated polyesters																						
3920.63.10	--- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.63.90	--- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.69	-- Of other polyesters:																						
3920.69.10	--- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	MM	0	ID, MM, PH	0	0	0	0	0	0	0	0	0	0	10
3920.69.90	--- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	MM	0	ID, MM, PH	0	0	0	0	0	0	0	0	0	0	10
	- Of cellulose or its chemical derivatives:																						
3920.71	-- Of regenerated cellulose:																						
3920.71.10	--- Cellophane film	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	ID, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
	-- Other:																						
3920.71.91	---- Printed sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	ID, MM	0		0	0	0	0	0	0	0	0	0	0	10
3920.71.99	---- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	ID, MM	0		0	0	0	0	0	0	0	0	0	0	10
3920.73.00	-- Of cellulose acetate:	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	0	ID, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3920.79	- - Of other cellulose derivatives:																					
3920.79.10	- - - Of nitrocellulose (gun cotton)	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.79.20	-- -Of vulcanised fibre	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
	-- Other																					
3920.79.91	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.79.99	--- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
	- Of other plastic:																					
3920.91	-- Of poly(vinyl butyral):																					
3920.91.10	- - - Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2m	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	MY, MM	0		0	0	0	0	0	0	0	0	0	0	10
	--- Other:																					
3920.91.91	--- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	ID, MY, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.91.99	---- Other	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	ID, MY, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.92	-- Of polyamides:																					
3920.92.10	--- Of polyamide-6	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
	--- Other:																					
3920.92.91	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	ID, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.92.99	---- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	ID, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.93	-- Of amino-resins:																					
3920.93.10	--- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.93.90	-- -Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.94	-- Of phenolic resins:																					
3920.94.10	- - - Phenol formaldehyde (bakelite) sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	MY, MM	0		0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

	--- Other:																					
3920.94.91	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	MY, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.94.99	---- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	MY, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3920.99	-- Of other plastics:																					
3920.99.10	--- Of hardened proteins; of chemical derivatives of natural rubber	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
	- - Of addition polymerisation products:																					
3920.99.21	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.99.29	---- Other	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
	- - Of condensation or rearrangement polymerisation products:																					
3920.99.31	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.99.39	---- Other	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3920.99.90	--- Other	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
<b>39.21</b>	<b>Other plates, sheets, film, foil and strip, of plastics</b>																					
	- Cellular:																					
3921.11	-- Of polymers of styrene:																					
	--- Rigid																					
3921.11.21	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, ID, MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.11.29	---- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, ID, MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

	--- Other										ID, PH													
3921.11.91	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
3921.11.92	---- Film	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
3921.11.99	---- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
3921.12.00	- - Of polymers of vinyl chloride:	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
3921.13	-- Of polyurethanes:																							
	--- Rigid																							
3921.13.11	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
3921.13.19	---- Other:	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
	--- Other																							
3921.13.91	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
3921.13.92	---- Film	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
3921.13.99	---- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	1,3	0	0	0	10
3921.14	-- Of regenerated cellulose:																							
	--- Rigid																							
3921.14.21	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
3921.14.29	---- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	0	10
	--- Other:																							

**Vietnam Customs Tariff Schedule – 2026**

3921.14.91	---- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.14.92	---- Film	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.14.99	---- Other	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	ID, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.19	-- Of other plastic:																					
	---- - Plates and sheets of addition polymerisation products:																					
3921.19.11	---- Of polypropylene	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.19.12	---- Of polyethylene	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.19.19	---- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
	--- - Plates and sheets of condensation or rearrangement polymerisation products:																					
3921.19.31	---- Of polycarbonat	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.19.39	---- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.19.40	--- - Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.19.50	--- - Plates and sheets of hardened proteins, or of chemical derivatives of natural rubber	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.19.61	---- Of nitrocellulose (gun-cotton)	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3921.19.62	---- Of hardened proteins, of chemical derivatives of natural rubber	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3921.19.69	---- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
	--- Other																						
3921.19.93	---- Of nitrocellulose (gun-cotton)	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3921.19.94	---- Of hardened proteins, of chemical derivatives of natural rubber	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3921.19.99	---- Other	kg/m <sup>2</sup> /unit	6	9	0	1	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3921.90	- Other:																						
3921.90.10	-- Of vulcanised fibre	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10
3921.90.20	-- Of hardened proteins	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10
3921.90.30	-- Of chemical derivatives of natural rubber	kg/m <sup>2</sup> /unit	6	9	0	0	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10
	- Of condensation or rearrangement polymerisation products:																						
3921.90.41	--- Plates and sheets	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10
3921.90.42	--- Film	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10
3921.90.43	--- Textile laminated strip	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10
3921.91.49	--- Other	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10
3921.90.50	-- Of regenerated cellulose	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10
3921.90.60	-- Of other cellulose or its chemical derivatives	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10
3921.90.70	- - Of addition polymerisation products	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3921.90.90	-- Other	kg/m <sup>2</sup> /unit	6	9	0	*	0	0	KH, MY, MM, PH	0	ID, PH	0	0	0	0	7,5	0	0	0	0	0	10
<b>39.22</b>	<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics</b>																					
3922.10	- Baths, shower-baths, sinks and wash-basins:																					
	-- Baths:																					
3922.10.11	- - - Bathtubs having rectangular or oblong interior shape	set/unit	22	33	0	22	0	5		5		5	0	0	0	*	0	0	0	0	0	10
3922.10.19	- - - Other	set/unit	22	33	0	22	0	5		5		5	0	0	0	*	0	0	0	0	0	10
3922.10.90	-- Other	set/unit	22	33	0	22	0	5		5		5	0	0	0	*	0	0	0	0	0	10
3922.20.00	- Lavatory seats and covers	set/unit	22	33	0	22	2	0	KH, MM	5		5	0	0	0	*	0	0	0	0	0	10
3922.90	- Other:																					
	- - Lavatory pans, flushing cisterns and urinals:																					
3922.90.11	- - - Parts of flushing cisterns	set/unit	22	33	0	22	2	5		5		5	0	0	0	*	0	0	0	0	0	10
3922.90.12	- - - Flushing cisterns equipped with their mechanisms	set/unit	25	37.5	0	25	2	5		5		5	0	0	0	*	0	0	0	0	0	10
3922.90.19	- - - Other	set/unit	25	37.5	0	25	2	5		5		5	0	0	0	*	0	0	0	0	0	10
3922.90.90	-- Other	set/unit	25	37.5	0	25	2	5		5		5	0	0	0	*	0	0	0	0	0	10
<b>39.23</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics</b>																					
3923.10	- Boxes, cases, crates and similar articles																					

**Vietnam Customs Tariff Schedule – 2026**

3923.10.10	-- Cases for film, tape and optical discs	kg/unit	12	18	0	0	0	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3923.10.20	-- Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	kg/unit	10	15	0	2	1	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3923.10.90	-- Other	kg/unit	10	15	0	2	1	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
	- Sacks and bags (including cones):																						
3923.21	-- Of polymers of ethylene																						
	--- Aseptic bags reinforced with aluminium foil (other than retort pouches):																						
3923.21.11	---- Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg/unit	12	18	0	0	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	0	0	0	0	0	0	0	10
3923.21.19	---- Other	kg/unit	12	18	0	2	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	0	0	0	0	0	0	0	10
	--- Other:																						
3923.21.91	---- Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg/unit	15	22.5	0	3	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	0	0	0	0	0	0	0	10
3923.21.99	---- Other	kg/unit	15	22.5	0	3	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	0	0	0	0	0	0	0	10
3923.29	-- Other plastics:																						
3923.29.10	--- Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg/unit	12	18	0	2	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	0	0	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3923.29.90	- - - Other	kg/unit	15	22.5	0	*	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	0	0	0	0	0	0	0	10
3923.30	- Carboys, bottles, flasks and similar articles:																						
3923.30.20	- - Multi-layer fibreglass reinforced containers, for compressed or liquefied gas	kg/unit	10	15	0	0	0	0	ID, MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3923.30.90	- - Other	kg/unit	15	22.5	0	3	0	0	ID, MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3923.40	- Spools, cops, bobbins and similar supports:																						
3923.40.10	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48	kg/unit	5	7.5	0	0	0	0	MY, MM, PH	0	PH	0	0	0	0	0	0	0	0	0	0	0	10
3923.40.90	- - Other	kg/unit	5	7.5	0	0	0	0	MY, MM, PH	0	PH	0	0	0	0	0	0	0	0	0	0	0	10
3923.50.00	- Stoppers, lids, caps and other closures	kg/unit	10	15	0	1	0	0		0	PH	0	0	0	0	0	0	0	0	0	0	0	10
3923.90	- Other:																						
3923.90.10	- - Toothpaste tubes	kg/unit	10	15	0	0	0	0	ID, MY, MM, PH	0	ID, PH	0	0	0	0	0	0	0	0	0	0	0	10
3923.90.90	- - Other	kg/unit	15	22.5	0	15	0	0	ID, MM, PH	0	ID, PH	0	0	0	0	22.5	0	0	0	0	0	0	10
<b>39.24</b>	<b>Tableware, kitchenware and other household articles and hygienic or toilet articles, of plastics</b>																						
3924.10	- Tableware and kitchenware																						
3924.10.10	- - Of melamine	set/unit	22	33	0	22	2	0	KH, ID, MY, MM, PH	5		5	0	0	0	*	0	0	0	0	0	0	10
	- - Other																						

**Vietnam Customs Tariff Schedule – 2026**

3924.10.91	--- Baby feeding bottles	set/unit	22	33	0	22	2	0	KH, ID, MY, MM, PH	5	5	0	0	0	*	0	0	0	0	0	10
3924.10.99	--- Other	set/unit	22	33	0	22	2	0	KH, ID, MY, MM, PH	5	5	0	0	0	*	0	0	0	0	0	10
3924.90	- Other:																				
3924.90.10	- - Bed pans, urinals (portable type) and chamber-pots	set/unit	22	33	0	22	2	0	KH, ID, MY, MM	5	5	0	0	0	30	0	0	0	0	0	10
3924.90.20	- - Nipple former, breastshells, nipple shields, hand expression funnel	set/unit	22	33	0	22	2	0	KH, ID, MY, MM	5	5	0	0	0	30	0	0	0	0	0	10
3924.90.30	- - Supplementary feeding system for babies	set/unit	22	33	0	22	2	0	KH, ID, MY, MM	5	5	0	0	0	30	0	0	0	0	0	10
3924.90.90	- - Other	set/unit	22	33	0	22	2	0	KH, ID, MY, MM	5	5	0	0	0	30	0	0	0	0	0	10
<b>39.25</b>	<b>Builder's ware of plastics, not elsewhere specified or included</b>																				
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	set/unit	25	37.5	0	25	2	0	ID, MY, MM	5	5	0	0	0	30	0	0	0	0	0	10
3925.20.00	- Doors, windows and their frames and thresholds for doors	set/unit	27	40.5	0	27	2	0	KH, ID, MM, PH	5	5	0	0	0	*	0	0	0	0	0	10
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles, and parts thereof	set/unit	27	40.5	0	27	25	0	KH, ID, MY, MM, PH	5	5	0	0	0	*	0	0	0	0	0	10
3925.90.00	- Other	set/unit	20	30	0	20	2	0	KH, ID, MM	5	5	0	0	0	*	0	0	0	0	0	10
<b>39.26</b>	<b>Other articles of plastics, and articles of other materials of headings 39.01 to 39.14</b>																				

**Vietnam Customs Tariff Schedule – 2026**

3926.10.00	- Office or school supplies	kg/unit	20	30	0	4	2	0	KH, ID, MY, MM	0	ID, PH	0	0	0	0	0	0	0	0	0	0	10
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)																					
3926.20.10	- - Gloves; aprons; babies' bibs	kg/unit	20	30	0	*	2	0	KH, MM	0	ID, PH	0	0	0	0	5	0	0	0	0	0	10
3926.20.20	-- Shoulder pads or shields	kg/unit	15	22.5	0	*	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	15	0	0	0	0	0	10
3926.20.30	-- Other padding for articles of apparel or clothing accessories	kg/unit	15	22.5	0	*	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	15	0	0	0	0	0	10
3926.20.60	- - Articles of apparel used for protection from chemical substances, radiation or fire	kg/unit	10	15	0	10	0	0	KH, MM	0	ID	0	0	0	0	5	0	0	0	0	0	10
3926.20.90	-- Other	kg/unit	20	30	0	*	2	0	KH, MM	0	ID, PH	0	0	0	0	5	0	0	0	0	0	10
3926.30.00	- Fittings for furniture, coachwork or the like																					
3926.30.00.10	- - For motor vehicles	kg/unit	20	30	0	*	1	0	KH, ID, MM	0		5	0	0	0	*	2.5	2.5	0	5	2,5	10
3926.30.00.90	-- Other	kg/unit	20	30	0	*	1	0	KH, ID, MM	0		5	0	0	0	*	2.5	2.5	0	0	0	10
3926.40.00	- Statuettes and other ornamental articles	kg/unit	20	30	0	4	0	0	KH, ID, MM	0	ID	0	0	0	0	0	0	0	0	0	0	10
3926.90	- Other:																					
3926.90.10	-- Floats for fishing nets	kg/unit	15	22.5	0	15	0	0	KH, ID, MM	0	ID	0	0	0	0	22.5	0	0	0	0	0	10
3926.90.20	- - Fans and handscreens, frames and handles therefor, and parts thereof	kg/unit	15	22.5	0	15	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	22.5	0	0	0	0	0	10
	- - Hygienic, medical and surgical articles:																					
3926.90.32	- - - Plastic moulds with denture imprints	kg/unit	10	15	0	10	0	0		0		0	0	0	0	15	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3926.90.39	--- Other	kg/unit	7	10.5	0	0	0	0		0	ID	0	0	0	0	7,5	0	0	0	0	0	10
	- - Safety and protective devices																					
3926.90.41	--- Police shields	kg/unit	5	7.5	0	0	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	4.5	0	0	0	0	0	10
3926.90.42	--- Protective masks for use in welding and similar work	kg/unit	6	9	0	6	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	15	0	0	0	0	0	10
3926.90.44	--- Life saving cushions for the protection of persons falling from heights	kg/unit	6	9	0	6	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	15	0	0	0	0	0	10
3926.90.49	--- Other	kg/unit	6	9	0	0	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	4.5	0	0	0	0	0	10
	- - Articles for industrial uses:																					
3926.90.53	- - - Transmission or conveyor belts or belting	kg/unit	6	9	0	6	0	0	KH, MM, PH	0	PH	0	0	0	0	15	0	0	0	0	0	10
3926.90.55	- - - Plastic J-hooks and bunch blocks for detonators	kg/unit	6	9	0	6	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	15	0	0	0	0	0	10
3926.90.59	--- Other	kg/unit	6	9	0	0	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	15	0	0	0	0	0	10
3926.90.60	- - Poultry feeders	kg/unit	12	18	0	12	0	0	KH, ID, MM, PH	0	ID, PH	0	0	0	0	15	0	0	0	0	0	10
	- - Cards for jewellery or small objects of personal adornment; beads; shoe lasts:																					
3926.90.81	--- Shoe lasts	kg/unit	0	5	0	0	0	0	KH, ID, MM	0	ID	0	0	0	0	11	0	0	0	0	0	10
3926.90.82	--- Prayer beads	kg/unit	12	18	0	2	0	0	KH, ID, MM	0	ID	0	0	0	0	15	0	0	0	0	0	10
3926.90.89	--- Other	kg/unit	12	18	0	2	0	0	KH, ID, MM	0	ID	0	0	0	0	15	0	0	0	0	0	10
	- - Other:																					
3926.90.91	--- Of a kind used for grain storage	kg/unit	15	22.5	0	15	2	0	KH, ID, MM, PH	0	ID	0	0	0	0	22.5	0	0	0	0	0	10

**Vietnam Customs Tariff Schedule – 2026**

3926.90.92	--- Empty capsules of a kind suitable for pharmaceutical use	kg/unit	10	15	0	10	2	0	KH, ID, MM, PH	0	ID	0	0	0	0	22.5	0	0	0	0	0	10
3926.90.93	- - - Buckles, adjusters, hooks and cord stoppers	kg/unit	12	18	0	*	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	22.5	0	0	0	0	0	10
3926.90.99	--- Other	kg/unit	12	18	0	*	0	0	KH, ID, MM, PH	0	ID	0	0	0	0	22.5	0	0	0	0	0	10