

## HS 3923.21.91 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 3923.21.91                                                                                                                                                                                                                                                                                                                                                                                 |
| Description         | Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics / - Sacks and bags (including cones): / - - Of polymers of ethylene: / - - - Other: / - - - - 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 |
| Unit                | kg/chiếc                                                                                                                                                                                                                                                                                                                                                                                   |
| Generated           | 14/10/2026 15:28:32                                                                                                                                                                                                                                                                                                                                                                        |
| 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                | <a href="https://www.tariff.victorws.com/hs-code/39232191/">https://www.tariff.victorws.com/hs-code/39232191/</a>                                                                                                                                                                                                                                                                          |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                    | Legal basis       | effective  | Source        |
|----------------------|--------------|-------------------------|-------------------|------------|---------------|
| Ordinary import duty | 22.5         | 22.5%                   | 15/2023/QĐ-TTg    | 2023-07-15 | BT2026!K6183  |
| Preferential (MFN)   | 15           | 15%                     | 26/2023/NĐ-CP     | 2023-07-15 | BT2026!N6183  |
| VAT                  | 8/10         | 8 / 10 (several rates)  | 181/2025/NĐ-CP    | 2025-07-01 | BT2026!Q6183  |
| Excise tax           |              | No data                 |                   |            |               |
| Environmental tax    | MT           | Env. tax - see schedule | 579/2018/UBTVQH14 | 2018-09-26 | BT2026!CV6183 |
| 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<br>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, 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 |
| 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)          | 0% (except KH, ID)         | 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 |

| FTA     | Source value | Rate    | Data basis             | Period                | Proof of origin       | Legal basis    | Status        |
|---------|--------------|---------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VJEPA   | 0            | 0%      | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0            | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0            | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0            | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0            | 0%      | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| AHKFTA  | 3            | 3%      | Consolidated<br>BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad<br>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!E5996 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E5957 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F5957 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G5957 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H5957 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I5957 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J5957 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E6001 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F6001 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G6001 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H6001   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I6001   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J6001   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E5999   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F5999   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G5999   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H5999   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I5999   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J5999   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F6007   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H5963 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F5959   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G5959   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H5959   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I5959   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J5959   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K5959   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E5983   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F5983   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G5983   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H5983   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I5983   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J5983   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D6025   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E6025   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F6025   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G6025    |
| VCFTA   | 2026   | 2026 | 0            | VC!H6025    |
| VCFTA   | 2027   | 2027 | 0            | VC!I6025    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D6010   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E6010   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F6010   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G6010   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H6010   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I6010   |
| AHKFTA  | 2022   | 2022 | 9            | AKH!D6013   |
| AHKFTA  | 2023   | 2023 | 6            | AKH!E6013   |
| AHKFTA  | 2024   | 2024 | 6            | AKH!F6013   |
| AHKFTA  | 2025   | 2025 | 3            | AKH!G6013   |
| AHKFTA  | 2026   | 2026 | 3            | AKH!H6013   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I6013   |
| EVFTA   | 2022   | 2022 | 3,7          | EV-NK!D5998 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E5998 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F5998 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G5998 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H5998 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I5998 |
| UKVFTA  | 2022   | 2022 | 3,7          | UKV!D6000   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E6000   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F6000   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G6000   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H6000   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I6000     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D5982   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E5982   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F5982   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G5982   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H5982   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I5982   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J5982   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D6003 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E6003 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F6003 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G6003 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H6003 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I6003 |
| RCEP B | 2022   | 2022           | 0            | B!D6003       |
| RCEP B | 2023   | 2023           | 0            | B!E6003       |
| RCEP B | 2024   | 2024           | 0            | B!F6003       |
| RCEP B | 2025   | 2025           | 0            | B!G6003       |
| RCEP B | 2026   | 2026           | 0            | B!H6003       |
| RCEP B | 2027   | 2027           | 0            | B!I6003       |
| RCEP C | 2022   | 2022           | 0            | C!D6003       |
| RCEP C | 2023   | 2023           | 0            | C!E6003       |
| RCEP C | 2024   | 2024           | 0            | C!F6003       |
| RCEP C | 2025   | 2025           | 0            | C!G6003       |
| RCEP C | 2026   | 2026           | 0            | C!H6003       |
| RCEP C | 2027   | 2027           | 0            | C!I6003       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 0            | D!D6003  |
| RCEP D | 2023   | 2023 | 0            | D!E6003  |
| RCEP D | 2024   | 2024 | 0            | D!F6003  |
| RCEP D | 2025   | 2025 | 0            | D!G6003  |
| RCEP D | 2026   | 2026 | 0            | D!H6003  |
| RCEP D | 2027   | 2027 | 0            | D!I6003  |
| RCEP E | 2022   | 2022 | 0            | E!D6006  |
| RCEP E | 2023   | 2023 | 0            | E!E6006  |
| RCEP E | 2024   | 2024 | 0            | E!F6006  |
| RCEP E | 2025   | 2025 | 0            | E!G6006  |
| RCEP E | 2026   | 2026 | 0            | E!H6006  |
| RCEP E | 2027   | 2027 | 0            | E!I6006  |
| RCEP F | 2022   | 2022 | 0            | F!D6003  |
| RCEP F | 2023   | 2023 | 0            | F!E6003  |
| RCEP F | 2024   | 2024 | 0            | F!F6003  |
| RCEP F | 2025   | 2025 | 0            | F!G6003  |
| RCEP F | 2026   | 2026 | 0            | F!H6003  |
| RCEP F | 2027   | 2027 | 0            | F!I6003  |
| VIFTA  | 2024   | 2024 | 0            | VI!F5549 |
| VIFTA  | 2025   | 2025 | 0            | VI!G5549 |
| VIFTA  | 2026   | 2026 | 0            | VI!H5549 |
| VIFTA  | 2027   | 2027 | 0            | VI!I5549 |

### 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 3923.21 has 4 lines; 3923.21.91 is distinguished from its siblings by: 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. | 3923.21.11 Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland; 3923.21.19 Other; 3923.21.99 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          |
| TAX-003 | YELLOW | Subject to environmental protection tax                    | The environmental tax column shows "MT" – a specific tax per unit.                                                                                                                                                                                           |                                                                                                                                             | 109/2025/UBTVQH15 | Look up the 2026 environmental tax schedule and enter quantity to compute.                               | Not verified – check required          |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3923.21.91. 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 15% for 3923.21.91 was checked against BT2026 (cell BT2026!N6183), 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.