

Détail du SH 3212.90.14

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 3212.90.14                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Description            | Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale / - Other: / - - Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels): / - - - Other, for the manufacture of leather paint |
| Unité                  | kg/lít                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Généré le              | 01/11/2026 14:02:45                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Version des données    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                                                                                                                                                                                                                                                                                       |
| Lien                   | <a href="https://mail.vietnamtariff.com/hs-code/32129014/">https://mail.vietnamtariff.com/hs-code/32129014/</a>                                                                                                                                                                                                                                                                                                                                                                                                        |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 4.5           | 4,5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K4890 |
| Préférentiel (NPF)            | 3             | 3%                      | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4890 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4890 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |              |
| Taxe environnementale         |               | Aucune donnée           |                |            |              |
| Droit d'exportation           |               | Aucune donnée           |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|
|-----|---------------|------|------------------|---------|---------------------|----------------|--------|

|                    |            |                     |                           |                                           |                                      |                    |            |
|--------------------|------------|---------------------|---------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA            | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA              | 0 (-MY)    | 0% (sauf MY)        | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AHKFTA             | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| AIFTA              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA              | 0(-MM, MY) | 0% (sauf MM,<br>MY) | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP              | 0          | 0%                  | Tarif consolidé<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA              | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>A) | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>B) | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>C) | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>D) | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>E) | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annexe<br>F) | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA             | 0          | 0%                  | Tarif consolidé<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |

|         |     |               |                           |                       |                       |                |               |
|---------|-----|---------------|---------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0   | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem    |
| VJEPA   | 0   | 0%            | Tarif consolidé<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem    |
| VKFTA   | 0   | 0%            | Tarif consolidé<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem    |
| VN-EAEU | 0   | 0%            | Tarif consolidé<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem    |
| VN-LAO  | 0   | 0%            | Tarif consolidé<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem    |
| VIFTA   | 1.7 | 1,7%          | Tarif consolidé<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |     | Aucune donnée | Aucune donnée             |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |     | Aucune donnée | Aucune donnée             |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (môt mức cho cả giai đoạn) |       | 0             | AC!E4783 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E4744 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F4744 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G4744 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H4744 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I4744 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J4744 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E4788 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F4788 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G4788 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H4788 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I4788   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J4788   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E4786   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F4786   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G4786   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H4786   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I4786   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J4786   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F4786   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H4750 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F4746   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G4746   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H4746   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I4746   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J4746   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K4746   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E4755   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F4755   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G4755   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H4755   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I4755   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J4755   |
| VCFTA   | 2022                                   | 2022  | 0             | VC!D4793   |
| VCFTA   | 2023                                   | 2023  | 0             | VC!E4793   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F4793   |
| VCFTA   | 2025                                   | 2025  | 0             | VC!G4793   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2026    | 2026  | 0             | VC!H4793    |
| VCFTA   | 2027    | 2027  | 0             | VC!I4793    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D4790   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E4790   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F4790   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G4790   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H4790   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I4790   |
| AHKFTA  | 2022    | 2022  | 0             | AKH!D4798   |
| AHKFTA  | 2023    | 2023  | 0             | AKH!E4798   |
| AHKFTA  | 2024    | 2024  | 0             | AKH!F4798   |
| AHKFTA  | 2025    | 2025  | 0             | AKH!G4798   |
| AHKFTA  | 2026    | 2026  | 0             | AKH!H4798   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I4798   |
| EVFTA   | 2022    | 2022  | 0,7           | EV-NK!D4769 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E4769 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F4769 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G4769 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H4769 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I4769 |
| UKVFTA  | 2022    | 2022  | 0,7           | UKV!D4771   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E4771   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F4771   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G4771   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H4771   |
| UKVFTA  | 2027    | 2027  | 0             | UKV!I4771   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D4769   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E4769   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F4769   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G4769   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H4769   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I4769   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J4769   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D4790 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E4790 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F4790 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G4790 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H4790 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I4790 |
| RCEP B | 2022    | 2022           | 0             | B!D4790       |
| RCEP B | 2023    | 2023           | 0             | B!E4790       |
| RCEP B | 2024    | 2024           | 0             | B!F4790       |
| RCEP B | 2025    | 2025           | 0             | B!G4790       |
| RCEP B | 2026    | 2026           | 0             | B!H4790       |
| RCEP B | 2027    | 2027           | 0             | B!I4790       |
| RCEP C | 2022    | 2022           | 0             | C!D4790       |
| RCEP C | 2023    | 2023           | 0             | C!E4790       |
| RCEP C | 2024    | 2024           | 0             | C!F4790       |
| RCEP C | 2025    | 2025           | 0             | C!G4790       |
| RCEP C | 2026    | 2026           | 0             | C!H4790       |
| RCEP C | 2027    | 2027           | 0             | C!I4790       |
| RCEP D | 2022    | 2022           | 0             | D!D4790       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP D | 2023    | 2023  | 0             | D!E4790  |
| RCEP D | 2024    | 2024  | 0             | D!F4790  |
| RCEP D | 2025    | 2025  | 0             | D!G4790  |
| RCEP D | 2026    | 2026  | 0             | D!H4790  |
| RCEP D | 2027    | 2027  | 0             | D!I4790  |
| RCEP E | 2022    | 2022  | 0             | E!D4793  |
| RCEP E | 2023    | 2023  | 0             | E!E4793  |
| RCEP E | 2024    | 2024  | 0             | E!F4793  |
| RCEP E | 2025    | 2025  | 0             | E!G4793  |
| RCEP E | 2026    | 2026  | 0             | E!H4793  |
| RCEP E | 2027    | 2027  | 0             | E!I4793  |
| RCEP F | 2022    | 2022  | 0             | F!D4790  |
| RCEP F | 2023    | 2023  | 0             | F!E4790  |
| RCEP F | 2024    | 2024  | 0             | F!F4790  |
| RCEP F | 2025    | 2025  | 0             | F!G4790  |
| RCEP F | 2026    | 2026  | 0             | F!H4790  |
| RCEP F | 2027    | 2027  | 0             | F!I4790  |
| VIFTA  | 2024    | 2024  | 2,6           | VI!F4415 |
| VIFTA  | 2025    | 2025  | 2.1           | VI!G4415 |
| VIFTA  | 2026    | 2026  | 1.7           | VI!H4415 |
| VIFTA  | 2027    | 2027  | 1.3           | VI!!4415 |

Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|
|----------------|--------|---------------|-------------|---------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                |                                                                                                                                                                                          |                |                                                                                                          |                                                 |
|---------|--------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 3212.90 has 7 lines; 3212.90.14 is distinguished from its siblings by: Other, for the manufacture of leather paint. | 3212.90.11 Aluminium paste; 3212.90.13 White lead dispersed in oil; 3212.90.19 Other; 3212.90.21 Of a kind used in the food or drink industries; 3212.90.22 Other dyes; 3212.90.29 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | Non vérifié – contrôle nécessaire               |
| 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.                                           | Non vérifié – contrôle nécessaire               |
| 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).          | Non vérifié – contrôle nécessaire               |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3212.90.14. This does NOT mean there is no risk.                                   |                                                                                                                                                                                          |                | Check the MOIT Trade Remedies Authority database.                                                        | Non vérifié – contrôle nécessaire               |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 3% for 3212.90.14 was checked against BT2026 (cell BT2026!N4890), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.