Vietnam Tariff Intelligence

HS 3208.20.90 detail

HS code	3208.20.90
Description	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter / - Based on acrylic or vinyl polymers: / - - Other
Unit	kg/lít
Generated	05/11/2026 03:02:07
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/32082090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4859
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4859
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4859
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0/0/0	0 / 0 / 0 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Needs interpretation
VKFTA	0/5/5	0 / 5 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Needs interpretation
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
AIFTA	11	11%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4748
ATIGA	2022	2022	0	AT!E4709
ATIGA	2023	2023	0	AT!F4709
ATIGA	2024	2024	0	AT!G4709
ATIGA	2025	2025	0	AT!H4709
ATIGA	2026	2026	0	AT!I4709
ATIGA	2027	2027	0	AT!J4709
AJCEP	30/12/2022 - 31/3/2023	2022		AJ!4747
AJCEP	01/4/2023 - 31/3/2024	2023		AJ!4747
AJCEP	01/4/2024 - 31/3/2025	2024		AJ!4747

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025		AJ!4747
AJCEP	01/4/2026 - 31/3/2027	2026		AJ!4747
AJCEP	01/4/2027 - 31/3/2028	2027		AJ!4747
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4751
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4751
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4751
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4751
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4751
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4751
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4751
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4715
AIFTA	30/12/2022	2022	12	AI!F4711
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G4711
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H4711
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I4711
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J4711
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K4711
VKFTA	2022	2022		VK!4711
VKFTA	2023	2023		VK!4711
VKFTA	2024	2024		VK!4711
VKFTA	2025	2025		VK!4711
VKFTA	2026	2026		VK!4711
VKFTA	2027	2027		VK!4711
VCFTA	2022	2022	2	VC!D4758
VCFTA	2023	2023	1	VC!E4758
VCFTA	2024	2024	0	VC!F4758

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4758
VCFTA	2026	2026	0	VC!H4758
VCFTA	2027	2027	0	VC!I4758
VN-EAEU	2022	2022	0	EAV!D4755
VN-EAEU	2023	2023	0	EAV!E4755
VN-EAEU	2024	2024	0	EAV!F4755
VN-EAEU	2025	2025	0	EAV!G4755
VN-EAEU	2026	2026	0	EAV!H4755
VN-EAEU	2027	2027	0	EAV!I4755
AHKFTA	2022	2022	10	AKH!D4763
AHKFTA	2023	2023	10	AKH!E4763
AHKFTA	2024	2024	10	AKH!F4763
AHKFTA	2025	2025	10	AKH!G4763
AHKFTA	2026	2026	10	AKH!H4763
AHKFTA	2027	2027	10	AKH!I4763
EVFTA	2022	2022	5	EV-NK!D4734
EVFTA	2023	2023	3,3	EV-NK!E4734
EVFTA	2024	2024	1,6	EV-NK!F4734
EVFTA	2025	2025	0	EV-NK!G4734
EVFTA	2026	2026	0	EV-NK!H4734
EVFTA	2027	2027	0	EV-NK!I4734
UKVFTA	2022	2022	5	UKV!D4736
UKVFTA	2023	2023	3,3	UKV!E4736
UKVFTA	2024	2024	1,6	UKV!F4736
UKVFTA	2025	2025	0	UKV!G4736
UKVFTA	2026	2026	0	UKV!H4736

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4736
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4734
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4734
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4734
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4734
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4734
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4734
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4734
RCEP A	2022	2022	9	RCEPT-A!D4755
RCEP A	2023	2023	8	RCEPT-A!E4755
RCEP A	2024	2024	7	RCEPT-A!F4755
RCEP A	2025	2025	6	RCEPT-A!G4755
RCEP A	2026	2026	5	RCEPT-A!H4755
RCEP A	2027	2027	4	RCEPT-A!I4755
RCEP B	2022	2022	9	B!D4755
RCEP B	2023	2023	8	B!E4755
RCEP B	2024	2024	7	B!F4755
RCEP B	2025	2025	6	B!G4755
RCEP B	2026	2026	5	B!H4755
RCEP B	2027	2027	4	B!I4755
RCEP C	2022	2022	9	C!D4755
RCEP C	2023	2023	8	C!E4755
RCEP C	2024	2024	7	C!F4755
RCEP C	2025	2025	6	C!G4755
RCEP C	2026	2026	5	C!H4755
RCEP C	2027	2027	4	C!I4755

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D4755
RCEP D	2023	2023	8,2	D!E4755
RCEP D	2024	2024	7,3	D!F4755
RCEP D	2025	2025	6,4	D!G4755
RCEP D	2026	2026	5,5	D!H4755
RCEP D	2027	2027	4,5	D!I4755
RCEP E	2022	2022	9	E!D4758
RCEP E	2023	2023	8	E!E4758
RCEP E	2024	2024	7	E!F4758
RCEP E	2025	2025	6	E!G4758
RCEP E	2026	2026	5	E!H4758
RCEP E	2027	2027	4	E!I4758
RCEP F	2022	2022	9	F!D4755
RCEP F	2023	2023	8	F!E4755
RCEP F	2024	2024	7	F!F4755
RCEP F	2025	2025	6	F!G4755
RCEP F	2026	2026	5	F!H4755
RCEP F	2027	2027	4	F!I4755
VIFTA	2024	2024	6.7	VI!F4384
VIFTA	2025	2025	3.3	VI!G4384
VIFTA	2026	2026	0	VI!H4384
VIFTA	2027	2027	0	VI!I4384

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, AIFTA 11%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3208.20 has 3 lines; 3208.20.90 is distinguished from its siblings by: Other.	3208.20.40 Anti-fouling and/or anti-corrosive paints for ships' hulls; 3208.20.70 Varnishes (including lacquers), of a kind used in dentistry	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3208.20.90. 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 10% for 3208.20.90 was checked against BT2026 (cell BT2026!N4859), 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.