Vietnam Tariff Intelligence

HS 3210.00.91 detail

HS code	3210.00.91
Description	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather / - Other: / - - Anti-fouling and/or anti-corrosive paints for ships' hulls
Unit	kg/lít
Generated	04/11/2026 11:11:11
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/32100091/

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!K4881
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4881
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4881
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-TH)	0% (except TH)	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
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4772
ATIGA	2022	2022	0	AT!E4733
ATIGA	2023	2023	0	AT!F4733
ATIGA	2024	2024	0	AT!G4733
ATIGA	2025	2025	0	AT!H4733
ATIGA	2026	2026	0	AT!I4733
ATIGA	2027	2027	0	AT!J4733
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4777
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4777
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4777

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4777
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4777
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4777
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4775
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4775
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4775
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4775
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4775
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4775
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4775
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4739
AIFTA	30/12/2022	2022	8	AI!F4735
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G4735
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H4735
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I4735
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J4735
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K4735
VKFTA	2022	2022	0	VK!E4744
VKFTA	2023	2023	0	VK!F4744
VKFTA	2024	2024	0	VK!G4744
VKFTA	2025	2025	0	VK!H4744
VKFTA	2026	2026	0	VK!I4744
VKFTA	2027	2027	0	VK!J4744
VCFTA	2022	2022	2	VC!D4782
VCFTA	2023	2023	1	VC!E4782
VCFTA	2024	2024	0	VC!F4782

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4782
VCFTA	2026	2026	0	VC!H4782
VCFTA	2027	2027	0	VC!I4782
VN-EAEU	2022	2022	0	EAV!D4779
VN-EAEU	2023	2023	0	EAV!E4779
VN-EAEU	2024	2024	0	EAV!F4779
VN-EAEU	2025	2025	0	EAV!G4779
VN-EAEU	2026	2026	0	EAV!H4779
VN-EAEU	2027	2027	0	EAV!I4779
AHKFTA	2022	2022	0	AKH!D4787
AHKFTA	2023	2023	0	AKH!E4787
AHKFTA	2024	2024	0	AKH!F4787
AHKFTA	2025	2025	0	AKH!G4787
AHKFTA	2026	2026	0	AKH!H4787
AHKFTA	2027	2027	0	AKH!I4787
EVFTA	2022	2022	5	EV-NK!D4758
EVFTA	2023	2023	3,3	EV-NK!E4758
EVFTA	2024	2024	1,6	EV-NK!F4758
EVFTA	2025	2025	0	EV-NK!G4758
EVFTA	2026	2026	0	EV-NK!H4758
EVFTA	2027	2027	0	EV-NK!I4758
UKVFTA	2022	2022	5	UKV!D4760
UKVFTA	2023	2023	3,3	UKV!E4760
UKVFTA	2024	2024	1,6	UKV!F4760
UKVFTA	2025	2025	0	UKV!G4760
UKVFTA	2026	2026	0	UKV!H4760

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4760
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4758
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4758
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4758
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4758
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4758
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4758
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4758
RCEP A	2022	2022	9	RCEPT-A!D4779
RCEP A	2023	2023	8	RCEPT-A!E4779
RCEP A	2024	2024	7	RCEPT-A!F4779
RCEP A	2025	2025	6	RCEPT-A!G4779
RCEP A	2026	2026	5	RCEPT-A!H4779
RCEP A	2027	2027	4	RCEPT-A!I4779
RCEP B	2022	2022	9	B!D4779
RCEP B	2023	2023	8	B!E4779
RCEP B	2024	2024	7	B!F4779
RCEP B	2025	2025	6	B!G4779
RCEP B	2026	2026	5	B!H4779
RCEP B	2027	2027	4	B!I4779
RCEP C	2022	2022	9	C!D4779
RCEP C	2023	2023	8	C!E4779
RCEP C	2024	2024	7	C!F4779
RCEP C	2025	2025	6	C!G4779
RCEP C	2026	2026	5	C!H4779
RCEP C	2027	2027	4	C!I4779

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D4779
RCEP D	2023	2023	8,2	D!E4779
RCEP D	2024	2024	7,3	D!F4779
RCEP D	2025	2025	6,4	D!G4779
RCEP D	2026	2026	5,5	D!H4779
RCEP D	2027	2027	4,5	D!I4779
RCEP E	2022	2022	9	E!D4782
RCEP E	2023	2023	8	E!E4782
RCEP E	2024	2024	7	E!F4782
RCEP E	2025	2025	6	E!G4782
RCEP E	2026	2026	5	E!H4782
RCEP E	2027	2027	4	E!I4782
RCEP F	2022	2022	9	F!D4779
RCEP F	2023	2023	8	F!E4779
RCEP F	2024	2024	7	F!F4779
RCEP F	2025	2025	6	F!G4779
RCEP F	2026	2026	5	F!H4779
RCEP F	2027	2027	4	F!I4779
VIFTA	2024	2024	8.6	VI!F4406
VIFTA	2025	2025	7.1	VI!G4406
VIFTA	2026	2026	5.7	VI!H4406
VIFTA	2027	2027	4.3	VI!I4406

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 3210.00 has 5 lines; 3210.00.91 is distinguished from its siblings by: Anti-fouling and/or anti-corrosive paints for ships’ hulls.	3210.00.10 Varnishes (including lacquers); 3210.00.20 Distempers; 3210.00.30 Prepared water pigments of a kind used for finishing leather; 3210.00.99 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3210.00.91. 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 10% for 3210.00.91 was checked against BT2026 (cell BT2026!N4881), 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.