Vietnam Tariff Intelligence

HS 3214.90.00 detail

HS code	3214.90.00
Description	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like / - Other
Unit	kg
Generated	11/11/2026 09:00:39
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/32149000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4901
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4901
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4901
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 (-KH, TH)	0% (except KH, TH)	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
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	0%	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E4796
ATIGA	2022	2022	0	AT!E4757
ATIGA	2023	2023	0	AT!F4757
ATIGA	2024	2024	0	AT!G4757
ATIGA	2025	2025	0	AT!H4757
ATIGA	2026	2026	0	AT!I4757
ATIGA	2027	2027	0	AT!J4757
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4801
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4801
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4801

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4801
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4801
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4801
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4799
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4799
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4799
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4799
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4799
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4799
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4799
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4763
AIFTA	30/12/2022	2022	0	AI!F4759
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4759
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4759
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4759
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4759
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4759
VKFTA	2022	2022	0	VK!E4768
VKFTA	2023	2023	0	VK!F4768
VKFTA	2024	2024	0	VK!G4768
VKFTA	2025	2025	0	VK!H4768
VKFTA	2026	2026	0	VK!I4768
VKFTA	2027	2027	0	VK!J4768
VCFTA	2022	2022	0	VC!D4806
VCFTA	2023	2023	0	VC!E4806
VCFTA	2024	2024	0	VC!F4806

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4806
VCFTA	2026	2026	0	VC!H4806
VCFTA	2027	2027	0	VC!I4806
VN-EAEU	2022	2022	0	EAV!D4803
VN-EAEU	2023	2023	0	EAV!E4803
VN-EAEU	2024	2024	0	EAV!F4803
VN-EAEU	2025	2025	0	EAV!G4803
VN-EAEU	2026	2026	0	EAV!H4803
VN-EAEU	2027	2027	0	EAV!I4803
AHKFTA	2022	2022	0	AKH!D4811
AHKFTA	2023	2023	0	AKH!E4811
AHKFTA	2024	2024	0	AKH!F4811
AHKFTA	2025	2025	0	AKH!G4811
AHKFTA	2026	2026	0	AKH!H4811
AHKFTA	2027	2027	0	AKH!I4811
EVFTA	2022	2022	3,1	EV-NK!D4782
EVFTA	2023	2023	2,5	EV-NK!E4782
EVFTA	2024	2024	1,8	EV-NK!F4782
EVFTA	2025	2025	1,2	EV-NK!G4782
EVFTA	2026	2026	0,6	EV-NK!H4782
EVFTA	2027	2027	0	EV-NK!I4782
UKVFTA	2022	2022	3,1	UKV!D4784
UKVFTA	2023	2023	2,5	UKV!E4784
UKVFTA	2024	2024	1,8	UKV!F4784
UKVFTA	2025	2025	1,2	UKV!G4784
UKVFTA	2026	2026	0,6	UKV!H4784

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4784
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4782
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4782
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4782
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4782
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4782
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4782
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4782
RCEP A	2022	2022	0	RCEPT-A!D4803
RCEP A	2023	2023	0	RCEPT-A!E4803
RCEP A	2024	2024	0	RCEPT-A!F4803
RCEP A	2025	2025	0	RCEPT-A!G4803
RCEP A	2026	2026	0	RCEPT-A!H4803
RCEP A	2027	2027	0	RCEPT-A!I4803
RCEP B	2022	2022	0	B!D4803
RCEP B	2023	2023	0	B!E4803
RCEP B	2024	2024	0	B!F4803
RCEP B	2025	2025	0	B!G4803
RCEP B	2026	2026	0	B!H4803
RCEP B	2027	2027	0	B!I4803
RCEP C	2022	2022	0	C!D4803
RCEP C	2023	2023	0	C!E4803
RCEP C	2024	2024	0	C!F4803
RCEP C	2025	2025	0	C!G4803
RCEP C	2026	2026	0	C!H4803
RCEP C	2027	2027	0	C!I4803

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4803
RCEP D	2023	2023	0	D!E4803
RCEP D	2024	2024	0	D!F4803
RCEP D	2025	2025	0	D!G4803
RCEP D	2026	2026	0	D!H4803
RCEP D	2027	2027	0	D!I4803
RCEP E	2022	2022	0	E!D4806
RCEP E	2023	2023	0	E!E4806
RCEP E	2024	2024	0	E!F4806
RCEP E	2025	2025	0	E!G4806
RCEP E	2026	2026	0	E!H4806
RCEP E	2027	2027	0	E!I4806
RCEP F	2022	2022	0	F!D4803
RCEP F	2023	2023	0	F!E4803
RCEP F	2024	2024	0	F!F4803
RCEP F	2025	2025	0	F!G4803
RCEP F	2026	2026	0	F!H4803
RCEP F	2027	2027	0	F!I4803
VIFTA	2024	2024	4.3	VI!F4426
VIFTA	2025	2025	3.6	VI!G4426
VIFTA	2026	2026	2.9	VI!H4426
VIFTA	2027	2027	2.1	VI!I4426

Advisory & warnings

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

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 3214.90.00. 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 5% for 3214.90.00 was checked against BT2026 (cell BT2026!N4901), 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.