Vietnam Tariff Intelligence

HS 3215.90.10 detail

HS code	3215.90.10
Description	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid / - Other: / - - Carbon mass of a kind used to manufacture carbon paper
Unit	kg/lít
Generated	02/11/2026 19:29:03
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/32159010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4912
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N4912
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4912
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
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)	0% (except KH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	4.9	4.9%	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!E4808
ATIGA	2022	2022	0	AT!E4769
ATIGA	2023	2023	0	AT!F4769
ATIGA	2024	2024	0	AT!G4769
ATIGA	2025	2025	0	AT!H4769
ATIGA	2026	2026	0	AT!I4769
ATIGA	2027	2027	0	AT!J4769
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4813
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4813
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4813

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4813
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4813
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4813
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4811
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4811
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4811
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4811
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4811
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4811
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4811
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4775
AIFTA	30/12/2022	2022	0	AI!F4771
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4771
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4771
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4771
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4771
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4771
VKFTA	2022	2022	0	VK!E4780
VKFTA	2023	2023	0	VK!F4780
VKFTA	2024	2024	0	VK!G4780
VKFTA	2025	2025	0	VK!H4780
VKFTA	2026	2026	0	VK!I4780
VKFTA	2027	2027	0	VK!J4780
VCFTA	2022	2022	1	VC!D4818
VCFTA	2023	2023	1	VC!E4818
VCFTA	2024	2024	0	VC!F4818

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4818
VCFTA	2026	2026	0	VC!H4818
VCFTA	2027	2027	0	VC!I4818
VN-EAEU	2022	2022	0	EAV!D4815
VN-EAEU	2023	2023	0	EAV!E4815
VN-EAEU	2024	2024	0	EAV!F4815
VN-EAEU	2025	2025	0	EAV!G4815
VN-EAEU	2026	2026	0	EAV!H4815
VN-EAEU	2027	2027	0	EAV!I4815
AHKFTA	2022	2022	0	AKH!D4823
AHKFTA	2023	2023	0	AKH!E4823
AHKFTA	2024	2024	0	AKH!F4823
AHKFTA	2025	2025	0	AKH!G4823
AHKFTA	2026	2026	0	AKH!H4823
AHKFTA	2027	2027	0	AKH!I4823
EVFTA	2022	2022	1,7	EV-NK!D4794
EVFTA	2023	2023	0	EV-NK!E4794
EVFTA	2024	2024	0	EV-NK!F4794
EVFTA	2025	2025	0	EV-NK!G4794
EVFTA	2026	2026	0	EV-NK!H4794
EVFTA	2027	2027	0	EV-NK!I4794
UKVFTA	2022	2022	1,7	UKV!D4796
UKVFTA	2023	2023	0	UKV!E4796
UKVFTA	2024	2024	0	UKV!F4796
UKVFTA	2025	2025	0	UKV!G4796
UKVFTA	2026	2026	0	UKV!H4796

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4796
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4794
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4794
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4794
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4794
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4794
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4794
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4794
RCEP A	2022	2022	0	RCEPT-A!D4815
RCEP A	2023	2023	0	RCEPT-A!E4815
RCEP A	2024	2024	0	RCEPT-A!F4815
RCEP A	2025	2025	0	RCEPT-A!G4815
RCEP A	2026	2026	0	RCEPT-A!H4815
RCEP A	2027	2027	0	RCEPT-A!I4815
RCEP B	2022	2022	0	B!D4815
RCEP B	2023	2023	0	B!E4815
RCEP B	2024	2024	0	B!F4815
RCEP B	2025	2025	0	B!G4815
RCEP B	2026	2026	0	B!H4815
RCEP B	2027	2027	0	B!I4815
RCEP C	2022	2022	0	C!D4815
RCEP C	2023	2023	0	C!E4815
RCEP C	2024	2024	0	C!F4815
RCEP C	2025	2025	0	C!G4815
RCEP C	2026	2026	0	C!H4815
RCEP C	2027	2027	0	C!I4815

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4815
RCEP D	2023	2023	0	D!E4815
RCEP D	2024	2024	0	D!F4815
RCEP D	2025	2025	0	D!G4815
RCEP D	2026	2026	0	D!H4815
RCEP D	2027	2027	0	D!I4815
RCEP E	2022	2022	0	E!D4818
RCEP E	2023	2023	0	E!E4818
RCEP E	2024	2024	0	E!F4818
RCEP E	2025	2025	0	E!G4818
RCEP E	2026	2026	0	E!H4818
RCEP E	2027	2027	0	E!I4818
RCEP F	2022	2022	0	F!D4815
RCEP F	2023	2023	0	F!E4815
RCEP F	2024	2024	0	F!F4815
RCEP F	2025	2025	0	F!G4815
RCEP F	2026	2026	0	F!H4815
RCEP F	2027	2027	0	F!I4815
VIFTA	2024	2024	6.3	VI!F4437
VIFTA	2025	2025	5.6	VI!G4437
VIFTA	2026	2026	4.9	VI!H4437
VIFTA	2027	2027	4.2	VI!I4437

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 3215.90 has 4 lines; 3215.90.10 is distinguished from its siblings by: Carbon mass of a kind used to manufacture carbon paper.	3215.90.60 Writing or drawing ink; 3215.90.70 Ink of a kind suitable for use with duplicating machines of heading 84.72; 3215.90.90 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 3215.90.10. 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 7% for 3215.90.10 was checked against BT2026 (cell BT2026!N4912), 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.