Vietnam Tariff Intelligence

HS 3304.99.20 detail

HS code	3304.99.20
Description	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations / - Other: / - - Other: / - - - Anti-acne preparations
Unit	kg/chiếc
Generated	11/11/2026 09:24:04
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/33049920/

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!K4963
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4963
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4963
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,2	1.2%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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
VN-CAM		No data	No data		S	56/2026/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!E4855

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4816
ATIGA	2023	2023	0	AT!F4816
ATIGA	2024	2024	0	AT!G4816
ATIGA	2025	2025	0	AT!H4816
ATIGA	2026	2026	0	AT!I4816
ATIGA	2027	2027	0	AT!J4816
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E4860
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4860
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4860
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4860
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4860
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4860
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4858
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4858
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4858
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4858
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4858
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4858
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4858
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4822
AIFTA	30/12/2022	2022	5	AI!F4818
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4818
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4818
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4818
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4818
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4818

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	2	VK!E4827
VKFTA	2023	2023	1	VK!F4827
VKFTA	2024	2024	0	VK!G4827
VKFTA	2025	2025	0	VK!H4827
VKFTA	2026	2026	0	VK!I4827
VKFTA	2027	2027	0	VK!J4827
VCFTA	2022	2022	3	VC!D4865
VCFTA	2023	2023	1	VC!E4865
VCFTA	2024	2024	0	VC!F4865
VCFTA	2025	2025	0	VC!G4865
VCFTA	2026	2026	0	VC!H4865
VCFTA	2027	2027	0	VC!I4865
VN-EAEU	2022	2022	0	EAV!D4862
VN-EAEU	2023	2023	0	EAV!E4862
VN-EAEU	2024	2024	0	EAV!F4862
VN-EAEU	2025	2025	0	EAV!G4862
VN-EAEU	2026	2026	0	EAV!H4862
VN-EAEU	2027	2027	0	EAV!I4862
VNCU	2022	2022	0	VNCU!D689
VNCU	2023 - 2027		0	VNCU!E689
AHKFTA	2022	2022	10	AKH!D4870
AHKFTA	2023	2023	10	AKH!E4870
AHKFTA	2024	2024	10	AKH!F4870
AHKFTA	2025	2025	10	AKH!G4870
AHKFTA	2026	2026	10	AKH!H4870
AHKFTA	2027	2027	10	AKH!I4870

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	6,2	EV-NK!D4841
EVFTA	2023	2023	5	EV-NK!E4841
EVFTA	2024	2024	3,7	EV-NK!F4841
EVFTA	2025	2025	2,5	EV-NK!G4841
EVFTA	2026	2026	1,2	EV-NK!H4841
EVFTA	2027	2027	0	EV-NK!I4841
UKVFTA	2022	2022	6,2	UKV!D4843
UKVFTA	2023	2023	5	UKV!E4843
UKVFTA	2024	2024	3,7	UKV!F4843
UKVFTA	2025	2025	2,5	UKV!G4843
UKVFTA	2026	2026	1,2	UKV!H4843
UKVFTA	2027	2027	0	UKV!I4843
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4841
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4841
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4841
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4841
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4841
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4841
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4841
RCEP A	2022	2022	9	RCEPT-A!D4862
RCEP A	2023	2023	8	RCEPT-A!E4862
RCEP A	2024	2024	7	RCEPT-A!F4862
RCEP A	2025	2025	6	RCEPT-A!G4862
RCEP A	2026	2026	5	RCEPT-A!H4862
RCEP A	2027	2027	4	RCEPT-A!I4862
RCEP B	2022	2022	9	B!D4862

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	8	B!E4862
RCEP B	2024	2024	7	B!F4862
RCEP B	2025	2025	6	B!G4862
RCEP B	2026	2026	5	B!H4862
RCEP B	2027	2027	4	B!I4862
RCEP C	2022	2022	9	C!D4862
RCEP C	2023	2023	8	C!E4862
RCEP C	2024	2024	7	C!F4862
RCEP C	2025	2025	6	C!G4862
RCEP C	2026	2026	5	C!H4862
RCEP C	2027	2027	4	C!I4862
RCEP D	2022	2022	9,1	D!D4862
RCEP D	2023	2023	8,2	D!E4862
RCEP D	2024	2024	7,3	D!F4862
RCEP D	2025	2025	6,4	D!G4862
RCEP D	2026	2026	5,5	D!H4862
RCEP D	2027	2027	4,5	D!I4862
RCEP E	2022	2022	9	E!D4865
RCEP E	2023	2023	8	E!E4865
RCEP E	2024	2024	7	E!F4865
RCEP E	2025	2025	6	E!G4865
RCEP E	2026	2026	5	E!H4865
RCEP E	2027	2027	4	E!I4865
RCEP F	2022	2022	9	F!D4862
RCEP F	2023	2023	8	F!E4862
RCEP F	2024	2024	7	F!F4862

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	6	F!G4862
RCEP F	2026	2026	5	F!H4862
RCEP F	2027	2027	4	F!I4862
VIFTA	2024	2024	6.7	VI!F4481
VIFTA	2025	2025	3.3	VI!G4481
VIFTA	2026	2026	0	VI!H4481
VIFTA	2027	2027	0	VI!I4481

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%: 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 3304.99 has 3 lines; 3304.99.20 is distinguished from its siblings by: Anti-acne preparations.	3304.99.30 Other face or skin creams and lotions; 3304.99.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3304.99.20. 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 3304.99.20 was checked against BT2026 (cell BT2026!N4963), 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

Item policy

Item policy
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)

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.