Vietnam Tariff Intelligence

HS 3306.10.10 detail

HS code	3306.10.10
Description	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages / - Dentifrices: / - - Powders and pastes for dental prophylaxis
Unit	kg
Generated	09/11/2026 21:16:04
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/33061010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4975
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N4975
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4975
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)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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, MY)	0% (except KH, MY)	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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E4869
ATIGA	2022	2022	0	AT!E4830
ATIGA	2023	2023	0	AT!F4830
ATIGA	2024	2024	0	AT!G4830
ATIGA	2025	2025	0	AT!H4830
ATIGA	2026	2026	0	AT!I4830
ATIGA	2027	2027	0	AT!J4830
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4874
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4874
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4874

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4874
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4874
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4874
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E4872
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F4872
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4872
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4872
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4872
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4872
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4872
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4836
AIFTA	30/12/2022	2022	0	AI!F4832
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4832
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4832
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4832
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4832
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4832
VKFTA	2022	2022	0	VK!E4841
VKFTA	2023	2023	0	VK!F4841
VKFTA	2024	2024	0	VK!G4841
VKFTA	2025	2025	0	VK!H4841
VKFTA	2026	2026	0	VK!I4841
VKFTA	2027	2027	0	VK!J4841
VCFTA	2022	2022	5	VC!D4879
VCFTA	2023	2023	2	VC!E4879
VCFTA	2024	2024	0	VC!F4879

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4879
VCFTA	2026	2026	0	VC!H4879
VCFTA	2027	2027	0	VC!I4879
VN-EAEU	2022	2022	0	EAV!D4876
VN-EAEU	2023	2023	0	EAV!E4876
VN-EAEU	2024	2024	0	EAV!F4876
VN-EAEU	2025	2025	0	EAV!G4876
VN-EAEU	2026	2026	0	EAV!H4876
VN-EAEU	2027	2027	0	EAV!I4876
AHKFTA	2022	2022	12	AKH!D4884
AHKFTA	2023	2023	8	AKH!E4884
AHKFTA	2024	2024	8	AKH!F4884
AHKFTA	2025	2025	4	AKH!G4884
AHKFTA	2026	2026	4	AKH!H4884
AHKFTA	2027	2027	0	AKH!I4884
EVFTA	2022	2022	12,5	EV-NK!D4855
EVFTA	2023	2023	10	EV-NK!E4855
EVFTA	2024	2024	7,5	EV-NK!F4855
EVFTA	2025	2025	5	EV-NK!G4855
EVFTA	2026	2026	2,5	EV-NK!H4855
EVFTA	2027	2027	0	EV-NK!I4855
UKVFTA	2022	2022	12,5	UKV!D4857
UKVFTA	2023	2023	10	UKV!E4857
UKVFTA	2024	2024	7,5	UKV!F4857
UKVFTA	2025	2025	5	UKV!G4857
UKVFTA	2026	2026	2,5	UKV!H4857

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4857
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4855
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4855
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4855
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4855
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4855
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4855
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4855
RCEP A	2022	2022	18	RCEPT-A!D4876
RCEP A	2023	2023	16	RCEPT-A!E4876
RCEP A	2024	2024	14	RCEPT-A!F4876
RCEP A	2025	2025	12	RCEPT-A!G4876
RCEP A	2026	2026	10	RCEPT-A!H4876
RCEP A	2027	2027	8	RCEPT-A!I4876
RCEP B	2022	2022	18	B!D4876
RCEP B	2023	2023	16	B!E4876
RCEP B	2024	2024	14	B!F4876
RCEP B	2025	2025	12	B!G4876
RCEP B	2026	2026	10	B!H4876
RCEP B	2027	2027	8	B!I4876
RCEP C	2022	2022	18	C!D4876
RCEP C	2023	2023	16	C!E4876
RCEP C	2024	2024	14	C!F4876
RCEP C	2025	2025	12	C!G4876
RCEP C	2026	2026	10	C!H4876
RCEP C	2027	2027	8	C!I4876

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D4876
RCEP D	2023	2023	16,4	D!E4876
RCEP D	2024	2024	14,5	D!F4876
RCEP D	2025	2025	12,7	D!G4876
RCEP D	2026	2026	10,9	D!H4876
RCEP D	2027	2027	9,1	D!I4876
RCEP E	2022	2022	18	E!D4879
RCEP E	2023	2023	16	E!E4879
RCEP E	2024	2024	14	E!F4879
RCEP E	2025	2025	12	E!G4879
RCEP E	2026	2026	10	E!H4879
RCEP E	2027	2027	8	E!I4879
RCEP F	2022	2022	18	F!D4876
RCEP F	2023	2023	16	F!E4876
RCEP F	2024	2024	14	F!F4876
RCEP F	2025	2025	12	F!G4876
RCEP F	2026	2026	10	F!H4876
RCEP F	2027	2027	8	F!I4876
VIFTA	2024	2024	16	VI!F4493
VIFTA	2025	2025	12	VI!G4493
VIFTA	2026	2026	8	VI!H4493
VIFTA	2027	2027	4	VI!I4493

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3306.10 has 2 lines; 3306.10.10 is distinguished from its siblings by: Powders and pastes for dental prophylaxis.	3306.10.90 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 3306.10.10. 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 20% for 3306.10.10 was checked against BT2026 (cell BT2026!N4975), 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.