Vietnam Tariff Intelligence

HS 3306.10.90 detail

HS code	3306.10.90
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: / - - Other
Unit	kg
Generated	10/11/2026 22:18:32
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/33061090/

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!K4976
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N4976
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4976
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
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	14	14%	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!E4870
ATIGA	2022	2022	0	AT!E4831
ATIGA	2023	2023	0	AT!F4831
ATIGA	2024	2024	0	AT!G4831
ATIGA	2025	2025	0	AT!H4831
ATIGA	2026	2026	0	AT!I4831
ATIGA	2027	2027	0	AT!J4831
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4875
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4875
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4875

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4875
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4875
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4875
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4873
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4873
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4873
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4873
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4873
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4873
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4873
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4837
AIFTA	30/12/2022	2022	0	AI!F4833
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4833
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4833
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4833
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4833
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4833
VKFTA	2022	2022	0	VK!E4842
VKFTA	2023	2023	0	VK!F4842
VKFTA	2024	2024	0	VK!G4842
VKFTA	2025	2025	0	VK!H4842
VKFTA	2026	2026	0	VK!I4842
VKFTA	2027	2027	0	VK!J4842
VCFTA	2022	2022	5	VC!D4880
VCFTA	2023	2023	2	VC!E4880
VCFTA	2024	2024	0	VC!F4880

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4880
VCFTA	2026	2026	0	VC!H4880
VCFTA	2027	2027	0	VC!I4880
VN-EAEU	2022	2022	0	EAV!D4877
VN-EAEU	2023	2023	0	EAV!E4877
VN-EAEU	2024	2024	0	EAV!F4877
VN-EAEU	2025	2025	0	EAV!G4877
VN-EAEU	2026	2026	0	EAV!H4877
VN-EAEU	2027	2027	0	EAV!I4877
AHKFTA	2022	2022	12	AKH!D4885
AHKFTA	2023	2023	8	AKH!E4885
AHKFTA	2024	2024	8	AKH!F4885
AHKFTA	2025	2025	4	AKH!G4885
AHKFTA	2026	2026	4	AKH!H4885
AHKFTA	2027	2027	0	AKH!I4885
EVFTA	2022	2022	12,5	EV-NK!D4856
EVFTA	2023	2023	10	EV-NK!E4856
EVFTA	2024	2024	7,5	EV-NK!F4856
EVFTA	2025	2025	5	EV-NK!G4856
EVFTA	2026	2026	2,5	EV-NK!H4856
EVFTA	2027	2027	0	EV-NK!I4856
UKVFTA	2022	2022	12,5	UKV!D4858
UKVFTA	2023	2023	10	UKV!E4858
UKVFTA	2024	2024	7,5	UKV!F4858
UKVFTA	2025	2025	5	UKV!G4858
UKVFTA	2026	2026	2,5	UKV!H4858

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4858
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4856
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4856
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4856
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4856
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4856
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4856
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4856
RCEP A	2022	2022	0	RCEPT-A!D4877
RCEP A	2023	2023	0	RCEPT-A!E4877
RCEP A	2024	2024	0	RCEPT-A!F4877
RCEP A	2025	2025	0	RCEPT-A!G4877
RCEP A	2026	2026	0	RCEPT-A!H4877
RCEP A	2027	2027	0	RCEPT-A!I4877
RCEP B	2022	2022	0	B!D4877
RCEP B	2023	2023	0	B!E4877
RCEP B	2024	2024	0	B!F4877
RCEP B	2025	2025	0	B!G4877
RCEP B	2026	2026	0	B!H4877
RCEP B	2027	2027	0	B!I4877
RCEP C	2022	2022	0	C!D4877
RCEP C	2023	2023	0	C!E4877
RCEP C	2024	2024	0	C!F4877
RCEP C	2025	2025	0	C!G4877
RCEP C	2026	2026	0	C!H4877
RCEP C	2027	2027	0	C!I4877

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4877
RCEP D	2023	2023	0	D!E4877
RCEP D	2024	2024	0	D!F4877
RCEP D	2025	2025	0	D!G4877
RCEP D	2026	2026	0	D!H4877
RCEP D	2027	2027	0	D!I4877
RCEP E	2022	2022	0	E!D4880
RCEP E	2023	2023	0	E!E4880
RCEP E	2024	2024	0	E!F4880
RCEP E	2025	2025	0	E!G4880
RCEP E	2026	2026	0	E!H4880
RCEP E	2027	2027	0	E!I4880
RCEP F	2022	2022	0	F!D4877
RCEP F	2023	2023	0	F!E4877
RCEP F	2024	2024	0	F!F4877
RCEP F	2025	2025	0	F!G4877
RCEP F	2026	2026	0	F!H4877
RCEP F	2027	2027	0	F!I4877
VIFTA	2024	2024	18	VI!F4494
VIFTA	2025	2025	16	VI!G4494
VIFTA	2026	2026	14	VI!H4494
VIFTA	2027	2027	12	VI!I4494

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; 3306.10.90 is distinguished from its siblings by: Other.	3306.10.10 Powders and pastes for dental prophylaxis	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 3306.10.90. 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 3306.10.90 was checked against BT2026 (cell BT2026!N4976), 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.