Vietnam Tariff Intelligence

HS 3307.90.10 detail

HS code	3307.90.10
Description	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties / - Other: / - - Animal toilet preparations
Unit	kg
Generated	05/11/2026 15:52:59
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/33079010/

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!K4991
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N4991
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4991
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
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
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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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
VCFTA	26	26%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4886

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4847
ATIGA	2023	2023	0	AT!F4847
ATIGA	2024	2024	0	AT!G4847
ATIGA	2025	2025	0	AT!H4847
ATIGA	2026	2026	0	AT!I4847
ATIGA	2027	2027	0	AT!J4847
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E4891
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4891
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4891
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4891
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4891
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4891
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4889
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4889
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4889
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4889
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4889
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4889
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4889
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4853
AIFTA	30/12/2022	2022	5	AI!F4849
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4849
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4849
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4849
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4849
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4849

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4858
VKFTA	2023	2023	0	VK!F4858
VKFTA	2024	2024	0	VK!G4858
VKFTA	2025	2025	0	VK!H4858
VKFTA	2026	2026	0	VK!I4858
VKFTA	2027	2027	0	VK!J4858
VCFTA	2022	2022	32	VC!D4896
VCFTA	2023	2023	32	VC!E4896
VCFTA	2024	2024	26	VC!F4896
VCFTA	2025	2025	26	VC!G4896
VCFTA	2026	2026	26	VC!H4896
VCFTA	2027	2027	26	VC!I4896
VN-EAEU	2022	2022	5,5	EAV!D4893
VN-EAEU	2023	2023	3,6	EAV!E4893
VN-EAEU	2024	2024	1,8	EAV!F4893
VN-EAEU	2025	2025	0	EAV!G4893
VN-EAEU	2026	2026	0	EAV!H4893
VN-EAEU	2027	2027	0	EAV!I4893
AHKFTA	2022	2022	20	AKH!D4901
AHKFTA	2023	2023	20	AKH!E4901
AHKFTA	2024	2024	20	AKH!F4901
AHKFTA	2025	2025	20	AKH!G4901
AHKFTA	2026	2026	20	AKH!H4901
AHKFTA	2027	2027	20	AKH!I4901
EVFTA	2022	2022	12,5	EV-NK!D4872
EVFTA	2023	2023	10	EV-NK!E4872

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F4872
EVFTA	2025	2025	5	EV-NK!G4872
EVFTA	2026	2026	2,5	EV-NK!H4872
EVFTA	2027	2027	0	EV-NK!I4872
UKVFTA	2022	2022	12,5	UKV!D4874
UKVFTA	2023	2023	10	UKV!E4874
UKVFTA	2024	2024	7,5	UKV!F4874
UKVFTA	2025	2025	5	UKV!G4874
UKVFTA	2026	2026	2,5	UKV!H4874
UKVFTA	2027	2027	0	UKV!I4874
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4872
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4872
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4872
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4872
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4872
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4872
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4872
RCEP A	2022	2022	18	RCEPT-A!D4893
RCEP A	2023	2023	16	RCEPT-A!E4893
RCEP A	2024	2024	14	RCEPT-A!F4893
RCEP A	2025	2025	12	RCEPT-A!G4893
RCEP A	2026	2026	10	RCEPT-A!H4893
RCEP A	2027	2027	8	RCEPT-A!I4893
RCEP B	2022	2022	18	B!D4893
RCEP B	2023	2023	16	B!E4893
RCEP B	2024	2024	14	B!F4893

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G4893
RCEP B	2026	2026	10	B!H4893
RCEP B	2027	2027	8	B!I4893
RCEP C	2022	2022	18	C!D4893
RCEP C	2023	2023	16	C!E4893
RCEP C	2024	2024	14	C!F4893
RCEP C	2025	2025	12	C!G4893
RCEP C	2026	2026	10	C!H4893
RCEP C	2027	2027	8	C!I4893
RCEP D	2022	2022	18,2	D!D4893
RCEP D	2023	2023	16,4	D!E4893
RCEP D	2024	2024	14,5	D!F4893
RCEP D	2025	2025	12,7	D!G4893
RCEP D	2026	2026	10,9	D!H4893
RCEP D	2027	2027	9,1	D!I4893
RCEP E	2022	2022	18	E!D4896
RCEP E	2023	2023	16	E!E4896
RCEP E	2024	2024	14	E!F4896
RCEP E	2025	2025	12	E!G4896
RCEP E	2026	2026	10	E!H4896
RCEP E	2027	2027	8	E!I4896
RCEP F	2022	2022	18	F!D4893
RCEP F	2023	2023	16	F!E4893
RCEP F	2024	2024	14	F!F4893
RCEP F	2025	2025	12	F!G4893
RCEP F	2026	2026	10	F!H4893

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I4893
VIFTA	2024	2024	20	VI!F4509
VIFTA	2025	2025	20	VI!G4509
VIFTA	2026	2026	20	VI!H4509
VIFTA	2027	2027	20	VI!I4509

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, VIFTA 20%, VCFTA 26%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 3307.90 has 5 lines; 3307.90.10 is distinguished from its siblings by: Animal toilet preparations.	3307.90.30 Papers and tissues, impregnated or coated with perfume or cosmetics; 3307.90.40 Other perfumery or cosmetics, including depilatories; 3307.90.50 Contact lens or artificial eye solutions; 3307.90.90 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

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 3307.90.10. 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 20% for 3307.90.10 was checked against BT2026 (cell BT2026!N4991), 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.