Vietnam Tariff Intelligence

HS 3307.90.50 detail

HS code	3307.90.50
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: / - - Contact lens or artificial eye solutions
Unit	kg
Generated	02/11/2026 14:00:02
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/33079050/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	9	9%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4994
Preferential (MFN)	6	6%	26/2023/NĐ-CP	2023-07-15	BT2026!N4994
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4994
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
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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3	3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/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!E4889

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4850
ATIGA	2023	2023	0	AT!F4850
ATIGA	2024	2024	0	AT!G4850
ATIGA	2025	2025	0	AT!H4850
ATIGA	2026	2026	0	AT!I4850
ATIGA	2027	2027	0	AT!J4850
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E4894
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4894
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4894
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4894
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4894
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4894
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4892
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4892
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4892
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4892
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4892
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4892
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4892
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4856
AIFTA	30/12/2022	2022	5	AI!F4852
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4852
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4852
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4852
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4852
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4852

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4861
VKFTA	2023	2023	0	VK!F4861
VKFTA	2024	2024	0	VK!G4861
VKFTA	2025	2025	0	VK!H4861
VKFTA	2026	2026	0	VK!I4861
VKFTA	2027	2027	0	VK!J4861
VCFTA	2022	2022	5	VC!D4899
VCFTA	2023	2023	3	VC!E4899
VCFTA	2024	2024	0	VC!F4899
VCFTA	2025	2025	0	VC!G4899
VCFTA	2026	2026	0	VC!H4899
VCFTA	2027	2027	0	VC!I4899
VN-EAEU	2022	2022	0	EAV!D4896
VN-EAEU	2023	2023	0	EAV!E4896
VN-EAEU	2024	2024	0	EAV!F4896
VN-EAEU	2025	2025	0	EAV!G4896
VN-EAEU	2026	2026	0	EAV!H4896
VN-EAEU	2027	2027	0	EAV!I4896
AHKFTA	2022	2022	6	AKH!D4904
AHKFTA	2023	2023	6	AKH!E4904
AHKFTA	2024	2024	6	AKH!F4904
AHKFTA	2025	2025	6	AKH!G4904
AHKFTA	2026	2026	6	AKH!H4904
AHKFTA	2027	2027	6	AKH!I4904
EVFTA	2022	2022	9,3	EV-NK!D4875
EVFTA	2023	2023	7,5	EV-NK!E4875

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5,6	EV-NK!F4875
EVFTA	2025	2025	3,7	EV-NK!G4875
EVFTA	2026	2026	1,8	EV-NK!H4875
EVFTA	2027	2027	0	EV-NK!I4875
UKVFTA	2022	2022	9,3	UKV!D4877
UKVFTA	2023	2023	7,5	UKV!E4877
UKVFTA	2024	2024	5,6	UKV!F4877
UKVFTA	2025	2025	3,7	UKV!G4877
UKVFTA	2026	2026	1,8	UKV!H4877
UKVFTA	2027	2027	0	UKV!I4877
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4875
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4875
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4875
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4875
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4875
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4875
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4875
RCEP A	2022	2022	5,4	RCEPT-A!D4896
RCEP A	2023	2023	4,8	RCEPT-A!E4896
RCEP A	2024	2024	4,2	RCEPT-A!F4896
RCEP A	2025	2025	3,6	RCEPT-A!G4896
RCEP A	2026	2026	3	RCEPT-A!H4896
RCEP A	2027	2027	2,4	RCEPT-A!I4896
RCEP B	2022	2022	5,4	B!D4896
RCEP B	2023	2023	4,8	B!E4896
RCEP B	2024	2024	4,2	B!F4896

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	3,6	B!G4896
RCEP B	2026	2026	3	B!H4896
RCEP B	2027	2027	2,4	B!I4896
RCEP C	2022	2022	5,4	C!D4896
RCEP C	2023	2023	4,8	C!E4896
RCEP C	2024	2024	4,2	C!F4896
RCEP C	2025	2025	3,6	C!G4896
RCEP C	2026	2026	3	C!H4896
RCEP C	2027	2027	2,4	C!I4896
RCEP D	2022	2022	5,5	D!D4896
RCEP D	2023	2023	4,9	D!E4896
RCEP D	2024	2024	4,4	D!F4896
RCEP D	2025	2025	3,8	D!G4896
RCEP D	2026	2026	3,3	D!H4896
RCEP D	2027	2027	2,7	D!I4896
RCEP E	2022	2022	5,4	E!D4899
RCEP E	2023	2023	4,8	E!E4899
RCEP E	2024	2024	4,2	E!F4899
RCEP E	2025	2025	3,6	E!G4899
RCEP E	2026	2026	3	E!H4899
RCEP E	2027	2027	2,4	E!I4899
RCEP F	2022	2022	5,4	F!D4896
RCEP F	2023	2023	4,8	F!E4896
RCEP F	2024	2024	4,2	F!F4896
RCEP F	2025	2025	3,6	F!G4896
RCEP F	2026	2026	3	F!H4896

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	2,4	F!I4896
VIFTA	2024	2024	4	VI!F4512
VIFTA	2025	2025	2	VI!G4512
VIFTA	2026	2026	0	VI!H4512
VIFTA	2027	2027	0	VI!I4512

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 6%: the preferential rate is equal to or higher than the MFN rate (6%) in the source tariff – claiming the FTA brings no saving.	MFN 6%		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; 3307.90.50 is distinguished from its siblings by: Contact lens or artificial eye solutions.	3307.90.10 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; 3307.90.90 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 3307.90.50. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 6% for 3307.90.50 was checked against BT2026 (cell BT2026!N4994), 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.