Vietnam Tariff Intelligence

HS 3215.90.90 detail

HS code	3215.90.90
Description	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid / - Other: / - - Other
Unit	kg/lít
Generated	04/11/2026 09:08:09
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/32159090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4915
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4915
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4915
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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)	0% (except KH)	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E4811
ATIGA	2022	2022	0	AT!E4772
ATIGA	2023	2023	0	AT!F4772
ATIGA	2024	2024	0	AT!G4772
ATIGA	2025	2025	0	AT!H4772
ATIGA	2026	2026	0	AT!I4772
ATIGA	2027	2027	0	AT!J4772
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4816
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4816
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4816

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4816
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4816
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4816
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4814
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4814
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4814
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4814
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4814
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4814
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4814
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4778
AIFTA	30/12/2022	2022	0	AI!F4774
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4774
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4774
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4774
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4774
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4774
VKFTA	2022	2022	0	VK!E4783
VKFTA	2023	2023	0	VK!F4783
VKFTA	2024	2024	0	VK!G4783
VKFTA	2025	2025	0	VK!H4783
VKFTA	2026	2026	0	VK!I4783
VKFTA	2027	2027	0	VK!J4783
VCFTA	2022	2022	1	VC!D4821
VCFTA	2023	2023	1	VC!E4821
VCFTA	2024	2024	0	VC!F4821

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4821
VCFTA	2026	2026	0	VC!H4821
VCFTA	2027	2027	0	VC!I4821
VN-EAEU	2022	2022	0	EAV!D4818
VN-EAEU	2023	2023	0	EAV!E4818
VN-EAEU	2024	2024	0	EAV!F4818
VN-EAEU	2025	2025	0	EAV!G4818
VN-EAEU	2026	2026	0	EAV!H4818
VN-EAEU	2027	2027	0	EAV!I4818
AHKFTA	2022	2022	0	AKH!D4826
AHKFTA	2023	2023	0	AKH!E4826
AHKFTA	2024	2024	0	AKH!F4826
AHKFTA	2025	2025	0	AKH!G4826
AHKFTA	2026	2026	0	AKH!H4826
AHKFTA	2027	2027	0	AKH!I4826
EVFTA	2022	2022	1,7	EV-NK!D4797
EVFTA	2023	2023	0	EV-NK!E4797
EVFTA	2024	2024	0	EV-NK!F4797
EVFTA	2025	2025	0	EV-NK!G4797
EVFTA	2026	2026	0	EV-NK!H4797
EVFTA	2027	2027	0	EV-NK!I4797
UKVFTA	2022	2022	1,7	UKV!D4799
UKVFTA	2023	2023	0	UKV!E4799
UKVFTA	2024	2024	0	UKV!F4799
UKVFTA	2025	2025	0	UKV!G4799
UKVFTA	2026	2026	0	UKV!H4799

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4799
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4797
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4797
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4797
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4797
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4797
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4797
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4797
RCEP A	2022	2022	0	RCEPT-A!D4818
RCEP A	2023	2023	0	RCEPT-A!E4818
RCEP A	2024	2024	0	RCEPT-A!F4818
RCEP A	2025	2025	0	RCEPT-A!G4818
RCEP A	2026	2026	0	RCEPT-A!H4818
RCEP A	2027	2027	0	RCEPT-A!I4818
RCEP B	2022	2022	0	B!D4818
RCEP B	2023	2023	0	B!E4818
RCEP B	2024	2024	0	B!F4818
RCEP B	2025	2025	0	B!G4818
RCEP B	2026	2026	0	B!H4818
RCEP B	2027	2027	0	B!I4818
RCEP C	2022	2022	0	C!D4818
RCEP C	2023	2023	0	C!E4818
RCEP C	2024	2024	0	C!F4818
RCEP C	2025	2025	0	C!G4818
RCEP C	2026	2026	0	C!H4818
RCEP C	2027	2027	0	C!I4818

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4818
RCEP D	2023	2023	0	D!E4818
RCEP D	2024	2024	0	D!F4818
RCEP D	2025	2025	0	D!G4818
RCEP D	2026	2026	0	D!H4818
RCEP D	2027	2027	0	D!I4818
RCEP E	2022	2022	0	E!D4821
RCEP E	2023	2023	0	E!E4821
RCEP E	2024	2024	0	E!F4821
RCEP E	2025	2025	0	E!G4821
RCEP E	2026	2026	0	E!H4821
RCEP E	2027	2027	0	E!I4821
RCEP F	2022	2022	0	F!D4818
RCEP F	2023	2023	0	F!E4818
RCEP F	2024	2024	0	F!F4818
RCEP F	2025	2025	0	F!G4818
RCEP F	2026	2026	0	F!H4818
RCEP F	2027	2027	0	F!I4818
VIFTA	2024	2024	4.7	VI!F4440
VIFTA	2025	2025	2.3	VI!G4440
VIFTA	2026	2026	0	VI!H4440
VIFTA	2027	2027	0	VI!I4440

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3215.90 has 4 lines; 3215.90.90 is distinguished from its siblings by: Other.	3215.90.10 Carbon mass of a kind used to manufacture carbon paper; 3215.90.60 Writing or drawing ink; 3215.90.70 Ink of a kind suitable for use with duplicating machines of heading 84.72	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 3215.90.90. 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 5% for 3215.90.90 was checked against BT2026 (cell BT2026!N4915), 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.