Vietnam Tariff Intelligence

HS 3304.10.00 detail

HS code	3304.10.00
Description	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations / - Lip make-up preparations
Unit	kg/chiếc
Generated	10/11/2026 08:11:56
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/33041000/

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!K4957
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N4957
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4957
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 (-ID)	0% (except ID)	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
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
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	2,7	2.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,7	2.7%	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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VNCU	5	5%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/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!E4849

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4810
ATIGA	2023	2023	0	AT!F4810
ATIGA	2024	2024	0	AT!G4810
ATIGA	2025	2025	0	AT!H4810
ATIGA	2026	2026	0	AT!I4810
ATIGA	2027	2027	0	AT!J4810
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E4854
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4854
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4854
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4854
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4854
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4854
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4852
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4852
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4852
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4852
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4852
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4852
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4852
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4816
AIFTA	30/12/2022	2022	5	AI!F4812
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4812
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4812
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4812
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4812
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4812

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E4821
VKFTA	2023	2023	5	VK!F4821
VKFTA	2024	2024	5	VK!G4821
VKFTA	2025	2025	5	VK!H4821
VKFTA	2026	2026	5	VK!I4821
VKFTA	2027	2027	5	VK!J4821
VCFTA	2022	2022	6	VC!D4859
VCFTA	2023	2023	3	VC!E4859
VCFTA	2024	2024	0	VC!F4859
VCFTA	2025	2025	0	VC!G4859
VCFTA	2026	2026	0	VC!H4859
VCFTA	2027	2027	0	VC!I4859
VN-EAEU	2022	2022	5,5	EAV!D4856
VN-EAEU	2023	2023	3,6	EAV!E4856
VN-EAEU	2024	2024	1,8	EAV!F4856
VN-EAEU	2025	2025	0	EAV!G4856
VN-EAEU	2026	2026	0	EAV!H4856
VN-EAEU	2027	2027	0	EAV!I4856
VNCU	2022	2022	8	VNCU!D683
VNCU	2023 - 2027		5	VNCU!E683
AHKFTA	2022	2022	20	AKH!D4864
AHKFTA	2023	2023	20	AKH!E4864
AHKFTA	2024	2024	20	AKH!F4864
AHKFTA	2025	2025	20	AKH!G4864
AHKFTA	2026	2026	20	AKH!H4864
AHKFTA	2027	2027	20	AKH!I4864

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	13,7	EV-NK!D4835
EVFTA	2023	2023	11	EV-NK!E4835
EVFTA	2024	2024	8,2	EV-NK!F4835
EVFTA	2025	2025	5,5	EV-NK!G4835
EVFTA	2026	2026	2,7	EV-NK!H4835
EVFTA	2027	2027	0	EV-NK!I4835
UKVFTA	2022	2022	13,7	UKV!D4837
UKVFTA	2023	2023	11	UKV!E4837
UKVFTA	2024	2024	8,2	UKV!F4837
UKVFTA	2025	2025	5,5	UKV!G4837
UKVFTA	2026	2026	2,7	UKV!H4837
UKVFTA	2027	2027	0	UKV!I4837
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4835
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4835
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4835
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4835
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4835
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4835
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4835
RCEP A	2022	2022	18	RCEPT-A!D4856
RCEP A	2023	2023	16	RCEPT-A!E4856
RCEP A	2024	2024	14	RCEPT-A!F4856
RCEP A	2025	2025	12	RCEPT-A!G4856
RCEP A	2026	2026	10	RCEPT-A!H4856
RCEP A	2027	2027	8	RCEPT-A!I4856
RCEP B	2022	2022	18	B!D4856

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	16	B!E4856
RCEP B	2024	2024	14	B!F4856
RCEP B	2025	2025	12	B!G4856
RCEP B	2026	2026	10	B!H4856
RCEP B	2027	2027	8	B!I4856
RCEP C	2022	2022	18	C!D4856
RCEP C	2023	2023	16	C!E4856
RCEP C	2024	2024	14	C!F4856
RCEP C	2025	2025	12	C!G4856
RCEP C	2026	2026	10	C!H4856
RCEP C	2027	2027	8	C!I4856
RCEP D	2022	2022	18,2	D!D4856
RCEP D	2023	2023	16,4	D!E4856
RCEP D	2024	2024	14,5	D!F4856
RCEP D	2025	2025	12,7	D!G4856
RCEP D	2026	2026	10,9	D!H4856
RCEP D	2027	2027	9,1	D!I4856
RCEP E	2022	2022	18	E!D4859
RCEP E	2023	2023	16	E!E4859
RCEP E	2024	2024	14	E!F4859
RCEP E	2025	2025	12	E!G4859
RCEP E	2026	2026	10	E!H4859
RCEP E	2027	2027	8	E!I4859
RCEP F	2022	2022	18	F!D4856
RCEP F	2023	2023	16	F!E4856
RCEP F	2024	2024	14	F!F4856

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	12	F!G4856
RCEP F	2026	2026	10	F!H4856
RCEP F	2027	2027	8	F!I4856
VIFTA	2024	2024	16	VI!F4475
VIFTA	2025	2025	12	VI!G4475
VIFTA	2026	2026	8	VI!H4475
VIFTA	2027	2027	4	VI!I4475

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: 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
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 3304.10.00. 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 20% for 3304.10.00 was checked against BT2026 (cell BT2026!N4957), 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.