Vietnam Tariff Intelligence

HS 3304.91.00 detail

HS code	3304.91.00
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 / - Other: / - - Powders, whether or not compressed
Unit	kg/chiếc
Generated	09/11/2026 22:36:26
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/33049100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4961
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N4961
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4961
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 (-ID, MY)	0% (except ID, MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	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
RCEP (Annex A)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.8	8.8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	22	22%	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!E4853
ATIGA	2022	2022	0	AT!E4814
ATIGA	2023	2023	0	AT!F4814
ATIGA	2024	2024	0	AT!G4814
ATIGA	2025	2025	0	AT!H4814
ATIGA	2026	2026	0	AT!I4814
ATIGA	2027	2027	0	AT!J4814
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E4858
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4858
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4858

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4858
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4858
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4858
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4856
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4856
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4856
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4856
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4856
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4856
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4856
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4820
AIFTA	30/12/2022	2022	5	AI!F4816
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4816
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4816
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4816
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4816
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4816
VKFTA	2022	2022	5	VK!E4825
VKFTA	2023	2023	2,5	VK!F4825
VKFTA	2024	2024	0	VK!G4825
VKFTA	2025	2025	0	VK!H4825
VKFTA	2026	2026	0	VK!I4825
VKFTA	2027	2027	0	VK!J4825
VCFTA	2022	2022	6	VC!D4863
VCFTA	2023	2023	3	VC!E4863
VCFTA	2024	2024	0	VC!F4863

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4863
VCFTA	2026	2026	0	VC!H4863
VCFTA	2027	2027	0	VC!I4863
VN-EAEU	2022	2022	6	EAV!D4860
VN-EAEU	2023	2023	4	EAV!E4860
VN-EAEU	2024	2024	2	EAV!F4860
VN-EAEU	2025	2025	0	EAV!G4860
VN-EAEU	2026	2026	0	EAV!H4860
VN-EAEU	2027	2027	0	EAV!I4860
VNCU	2022	2022	0	VNCU!D687
VNCU	2023 - 2027		0	VNCU!E687
AHKFTA	2022	2022	22	AKH!D4868
AHKFTA	2023	2023	22	AKH!E4868
AHKFTA	2024	2024	22	AKH!F4868
AHKFTA	2025	2025	22	AKH!G4868
AHKFTA	2026	2026	22	AKH!H4868
AHKFTA	2027	2027	22	AKH!I4868
EVFTA	2022	2022	15,6	EV-NK!D4839
EVFTA	2023	2023	12,5	EV-NK!E4839
EVFTA	2024	2024	9,3	EV-NK!F4839
EVFTA	2025	2025	6,2	EV-NK!G4839
EVFTA	2026	2026	3,1	EV-NK!H4839
EVFTA	2027	2027	0	EV-NK!I4839
UKVFTA	2022	2022	15,6	UKV!D4841
UKVFTA	2023	2023	12,5	UKV!E4841
UKVFTA	2024	2024	9,3	UKV!F4841

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	6,2	UKV!G4841
UKVFTA	2026	2026	3,1	UKV!H4841
UKVFTA	2027	2027	0	UKV!I4841
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4839
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4839
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4839
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4839
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4839
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4839
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4839
RCEP A	2022	2022	19,8	RCEPT-A!D4860
RCEP A	2023	2023	17,6	RCEPT-A!E4860
RCEP A	2024	2024	15,4	RCEPT-A!F4860
RCEP A	2025	2025	13,2	RCEPT-A!G4860
RCEP A	2026	2026	11	RCEPT-A!H4860
RCEP A	2027	2027	8,8	RCEPT-A!I4860
RCEP B	2022	2022	19,8	B!D4860
RCEP B	2023	2023	17,6	B!E4860
RCEP B	2024	2024	15,4	B!F4860
RCEP B	2025	2025	13,2	B!G4860
RCEP B	2026	2026	11	B!H4860
RCEP B	2027	2027	8,8	B!I4860
RCEP C	2022	2022	19,8	C!D4860
RCEP C	2023	2023	17,6	C!E4860
RCEP C	2024	2024	15,4	C!F4860
RCEP C	2025	2025	13,2	C!G4860

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	11	C!H4860
RCEP C	2027	2027	8,8	C!I4860
RCEP D	2022	2022	20	D!D4860
RCEP D	2023	2023	18	D!E4860
RCEP D	2024	2024	16	D!F4860
RCEP D	2025	2025	14	D!G4860
RCEP D	2026	2026	12	D!H4860
RCEP D	2027	2027	10	D!I4860
RCEP E	2022	2022	19,8	E!D4863
RCEP E	2023	2023	17,6	E!E4863
RCEP E	2024	2024	15,4	E!F4863
RCEP E	2025	2025	13,2	E!G4863
RCEP E	2026	2026	11	E!H4863
RCEP E	2027	2027	8,8	E!I4863
RCEP F	2022	2022	19,8	F!D4860
RCEP F	2023	2023	17,6	F!E4860
RCEP F	2024	2024	15,4	F!F4860
RCEP F	2025	2025	13,2	F!G4860
RCEP F	2026	2026	11	F!H4860
RCEP F	2027	2027	8,8	F!I4860
VIFTA	2024	2024	17,6	VI!F4479
VIFTA	2025	2025	13.2	VI!G4479
VIFTA	2026	2026	8.8	VI!H4479
VIFTA	2027	2027	4.4	VI!I4479

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 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		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 3304.91.00. 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 22% for 3304.91.00 was checked against BT2026 (cell BT2026!N4961), 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.