Vietnam Tariff Intelligence

HS 3304.99.30 detail

HS code	3304.99.30
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: / - - Other: / - - - Other face or skin creams and lotions
Unit	kg/chiếc
Generated	04/11/2026 09:47:23
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/33049930/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4964
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N4964
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4964
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 (-KH, ID)	0% (except KH, ID)	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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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!E4856
ATIGA	2022	2022	0	AT!E4817
ATIGA	2023	2023	0	AT!F4817
ATIGA	2024	2024	0	AT!G4817
ATIGA	2025	2025	0	AT!H4817
ATIGA	2026	2026	0	AT!I4817
ATIGA	2027	2027	0	AT!J4817
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4861
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4861
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4861

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4861
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4861
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4861
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4859
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4859
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4859
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4859
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4859
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4859
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4859
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4823
AIFTA	30/12/2022	2022	5	AI!F4819
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4819
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4819
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4819
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4819
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4819
VKFTA	2022	2022	4	VK!E4828
VKFTA	2023	2023	2	VK!F4828
VKFTA	2024	2024	0	VK!G4828
VKFTA	2025	2025	0	VK!H4828
VKFTA	2026	2026	0	VK!I4828
VKFTA	2027	2027	0	VK!J4828
VCFTA	2022	2022	5	VC!D4866
VCFTA	2023	2023	2	VC!E4866
VCFTA	2024	2024	0	VC!F4866

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4866
VCFTA	2026	2026	0	VC!H4866
VCFTA	2027	2027	0	VC!I4866
VN-EAEU	2022	2022	5,5	EAV!D4863
VN-EAEU	2023	2023	3,6	EAV!E4863
VN-EAEU	2024	2024	1,8	EAV!F4863
VN-EAEU	2025	2025	0	EAV!G4863
VN-EAEU	2026	2026	0	EAV!H4863
VN-EAEU	2027	2027	0	EAV!I4863
VNCU	2022	2022	0	VNCU!D690
VNCU	2023 - 2027		0	VNCU!E690
AHKFTA	2022	2022	20	AKH!D4871
AHKFTA	2023	2023	20	AKH!E4871
AHKFTA	2024	2024	20	AKH!F4871
AHKFTA	2025	2025	20	AKH!G4871
AHKFTA	2026	2026	20	AKH!H4871
AHKFTA	2027	2027	20	AKH!I4871
EVFTA	2022	2022	12,5	EV-NK!D4842
EVFTA	2023	2023	10	EV-NK!E4842
EVFTA	2024	2024	7,5	EV-NK!F4842
EVFTA	2025	2025	5	EV-NK!G4842
EVFTA	2026	2026	2,5	EV-NK!H4842
EVFTA	2027	2027	0	EV-NK!I4842
UKVFTA	2022	2022	12,5	UKV!D4844
UKVFTA	2023	2023	10	UKV!E4844
UKVFTA	2024	2024	7,5	UKV!F4844

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	5	UKV!G4844
UKVFTA	2026	2026	2,5	UKV!H4844
UKVFTA	2027	2027	0	UKV!I4844
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4842
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4842
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4842
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4842
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4842
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4842
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4842
RCEP A	2022	2022	18	RCEPT-A!D4863
RCEP A	2023	2023	16	RCEPT-A!E4863
RCEP A	2024	2024	14	RCEPT-A!F4863
RCEP A	2025	2025	12	RCEPT-A!G4863
RCEP A	2026	2026	10	RCEPT-A!H4863
RCEP A	2027	2027	8	RCEPT-A!I4863
RCEP B	2022	2022	18	B!D4863
RCEP B	2023	2023	16	B!E4863
RCEP B	2024	2024	14	B!F4863
RCEP B	2025	2025	12	B!G4863
RCEP B	2026	2026	10	B!H4863
RCEP B	2027	2027	8	B!I4863
RCEP C	2022	2022	18	C!D4863
RCEP C	2023	2023	16	C!E4863
RCEP C	2024	2024	14	C!F4863
RCEP C	2025	2025	12	C!G4863

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	10	C!H4863
RCEP C	2027	2027	8	C!I4863
RCEP D	2022	2022	18,2	D!D4863
RCEP D	2023	2023	16,4	D!E4863
RCEP D	2024	2024	14,5	D!F4863
RCEP D	2025	2025	12,7	D!G4863
RCEP D	2026	2026	10,9	D!H4863
RCEP D	2027	2027	9,1	D!I4863
RCEP E	2022	2022	18	E!D4866
RCEP E	2023	2023	16	E!E4866
RCEP E	2024	2024	14	E!F4866
RCEP E	2025	2025	12	E!G4866
RCEP E	2026	2026	10	E!H4866
RCEP E	2027	2027	8	E!I4866
RCEP F	2022	2022	18	F!D4863
RCEP F	2023	2023	16	F!E4863
RCEP F	2024	2024	14	F!F4863
RCEP F	2025	2025	12	F!G4863
RCEP F	2026	2026	10	F!H4863
RCEP F	2027	2027	8	F!I4863
VIFTA	2024	2024	13.3	VI!F4482
VIFTA	2025	2025	6.7	VI!G4482
VIFTA	2026	2026	0	VI!H4482
VIFTA	2027	2027	0	VI!I4482

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 (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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 3304.99 has 3 lines; 3304.99.30 is distinguished from its siblings by: Other face or skin creams and lotions.	3304.99.20 Anti-acne preparations; 3304.99.90 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 3304.99.30. 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 18% for 3304.99.30 was checked against BT2026 (cell BT2026!N4964), 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)

Item policy
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.