Vietnam Tariff Intelligence

# HS 3304.99.90 detail

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|---|---|
| **HS code** | 3304.99.90 |
| **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 |
| **Unit** | kg/chiếc |
| **Generated** | 08/11/2026 12:32:02 |
| **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/33049990/ |

## 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!K4965 |
| Preferential (MFN) | 18 | 18% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N4965 |
| VAT | 5/8/10 | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4965 |
| 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!E4857 |
| ATIGA | 2022 | 2022 | 0 | AT!E4818 |
| ATIGA | 2023 | 2023 | 0 | AT!F4818 |
| ATIGA | 2024 | 2024 | 0 | AT!G4818 |
| ATIGA | 2025 | 2025 | 0 | AT!H4818 |
| ATIGA | 2026 | 2026 | 0 | AT!I4818 |
| ATIGA | 2027 | 2027 | 0 | AT!J4818 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E4862 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F4862 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G4862 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H4862 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I4862 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J4862 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E4860 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F4860 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G4860 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H4860 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I4860 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J4860 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F4860 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H4824 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F4820 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G4820 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H4820 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I4820 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J4820 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K4820 |
| VKFTA | 2022 | 2022 | 4 | VK!E4829 |
| VKFTA | 2023 | 2023 | 2 | VK!F4829 |
| VKFTA | 2024 | 2024 | 0 | VK!G4829 |
| VKFTA | 2025 | 2025 | 0 | VK!H4829 |
| VKFTA | 2026 | 2026 | 0 | VK!I4829 |
| VKFTA | 2027 | 2027 | 0 | VK!J4829 |
| VCFTA | 2022 | 2022 | 5 | VC!D4867 |
| VCFTA | 2023 | 2023 | 2 | VC!E4867 |
| VCFTA | 2024 | 2024 | 0 | VC!F4867 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G4867 |
| VCFTA | 2026 | 2026 | 0 | VC!H4867 |
| VCFTA | 2027 | 2027 | 0 | VC!I4867 |
| VN-EAEU | 2022 | 2022 | 5,5 | EAV!D4864 |
| VN-EAEU | 2023 | 2023 | 3,6 | EAV!E4864 |
| VN-EAEU | 2024 | 2024 | 1,8 | EAV!F4864 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G4864 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H4864 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I4864 |
| VNCU | 2022 | 2022 | 0 | VNCU!D691 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E691 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D4872 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E4872 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F4872 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G4872 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H4872 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I4872 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D4843 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E4843 |
| EVFTA | 2024 | 2024 | 7,5 | EV-NK!F4843 |
| EVFTA | 2025 | 2025 | 5 | EV-NK!G4843 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H4843 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I4843 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D4845 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E4845 |
| UKVFTA | 2024 | 2024 | 7,5 | UKV!F4845 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 5 | UKV!G4845 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H4845 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I4845 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D4843 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E4843 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F4843 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G4843 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H4843 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I4843 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J4843 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D4864 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E4864 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F4864 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G4864 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H4864 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I4864 |
| RCEP B | 2022 | 2022 | 18 | B!D4864 |
| RCEP B | 2023 | 2023 | 16 | B!E4864 |
| RCEP B | 2024 | 2024 | 14 | B!F4864 |
| RCEP B | 2025 | 2025 | 12 | B!G4864 |
| RCEP B | 2026 | 2026 | 10 | B!H4864 |
| RCEP B | 2027 | 2027 | 8 | B!I4864 |
| RCEP C | 2022 | 2022 | 18 | C!D4864 |
| RCEP C | 2023 | 2023 | 16 | C!E4864 |
| RCEP C | 2024 | 2024 | 14 | C!F4864 |
| RCEP C | 2025 | 2025 | 12 | C!G4864 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 10 | C!H4864 |
| RCEP C | 2027 | 2027 | 8 | C!I4864 |
| RCEP D | 2022 | 2022 | 18,2 | D!D4864 |
| RCEP D | 2023 | 2023 | 16,4 | D!E4864 |
| RCEP D | 2024 | 2024 | 14,5 | D!F4864 |
| RCEP D | 2025 | 2025 | 12,7 | D!G4864 |
| RCEP D | 2026 | 2026 | 10,9 | D!H4864 |
| RCEP D | 2027 | 2027 | 9,1 | D!I4864 |
| RCEP E | 2022 | 2022 | 18 | E!D4867 |
| RCEP E | 2023 | 2023 | 16 | E!E4867 |
| RCEP E | 2024 | 2024 | 14 | E!F4867 |
| RCEP E | 2025 | 2025 | 12 | E!G4867 |
| RCEP E | 2026 | 2026 | 10 | E!H4867 |
| RCEP E | 2027 | 2027 | 8 | E!I4867 |
| RCEP F | 2022 | 2022 | 18 | F!D4864 |
| RCEP F | 2023 | 2023 | 16 | F!E4864 |
| RCEP F | 2024 | 2024 | 14 | F!F4864 |
| RCEP F | 2025 | 2025 | 12 | F!G4864 |
| RCEP F | 2026 | 2026 | 10 | F!H4864 |
| RCEP F | 2027 | 2027 | 8 | F!I4864 |
| VIFTA | 2024 | 2024 | 13.3 | VI!F4483 |
| VIFTA | 2025 | 2025 | 6.7 | VI!G4483 |
| VIFTA | 2026 | 2026 | 0 | VI!H4483 |
| VIFTA | 2027 | 2027 | 0 | VI!I4483 |

## 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; 3304.99.90 is distinguished from its siblings by: Other. | 3304.99.20 Anti-acne preparations; 3304.99.30 Other face or skin creams and lotions | 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 "5/8/10". | | 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 |
| HS-005 | BLUE | Chapter 98 equivalent exists | 3304.99.90 corresponds to Chapter 98 code 9825.00.00 (specific MFN: 10%). Applies only if Chapter 98 conditions are met. | Chất làm đầy da; Kem hỗ trợ chức năng bảo vệ da, gel làm giảm sẹo. | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | Not verified – check required |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3304.99.90. 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 18% for 3304.99.90 was checked against BT2026 (cell BT2026!N4965), 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 |
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| 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.