Vietnam Tariff Intelligence

HS 3305.10.90 detail

HS code	3305.10.90
Description	Preparations for use on the hair / - Shampoos: / - - Other
Unit	kg/lít
Generated	10/11/2026 11:44:43
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/33051090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4969
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N4969
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4969
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, MY)	0% (except KH, 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
AKFTA	0(-KH, MY)	0% (except KH, MY)	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
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/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
RCEP (Annex A)	7,5	7.5%	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)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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!E4862
ATIGA	2022	2022	0	AT!E4823
ATIGA	2023	2023	0	AT!F4823
ATIGA	2024	2024	0	AT!G4823
ATIGA	2025	2025	0	AT!H4823
ATIGA	2026	2026	0	AT!I4823
ATIGA	2027	2027	0	AT!J4823
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4867
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4867
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4867

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4867
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4867
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4867
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4865
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4865
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4865
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4865
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4865
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4865
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4865
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4829
AIFTA	30/12/2022	2022	5	AI!F4825
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4825
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4825
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4825
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4825
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4825
VKFTA	2022	2022	0	VK!E4834
VKFTA	2023	2023	0	VK!F4834
VKFTA	2024	2024	0	VK!G4834
VKFTA	2025	2025	0	VK!H4834
VKFTA	2026	2026	0	VK!I4834
VKFTA	2027	2027	0	VK!J4834
VCFTA	2022	2022	10	VC!D4872
VCFTA	2023	2023	8	VC!E4872
VCFTA	2024	2024	6	VC!F4872

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G4872
VCFTA	2026	2026	2	VC!H4872
VCFTA	2027	2027	0	VC!I4872
VN-EAEU	2022	2022	4,6	EAV!D4869
VN-EAEU	2023	2023	3,1	EAV!E4869
VN-EAEU	2024	2024	1,5	EAV!F4869
VN-EAEU	2025	2025	0	EAV!G4869
VN-EAEU	2026	2026	0	EAV!H4869
VN-EAEU	2027	2027	0	EAV!I4869
AHKFTA	2022	2022	15	AKH!D4877
AHKFTA	2023	2023	15	AKH!E4877
AHKFTA	2024	2024	15	AKH!F4877
AHKFTA	2025	2025	15	AKH!G4877
AHKFTA	2026	2026	15	AKH!H4877
AHKFTA	2027	2027	15	AKH!I4877
EVFTA	2022	2022	12,5	EV-NK!D4848
EVFTA	2023	2023	10	EV-NK!E4848
EVFTA	2024	2024	7,5	EV-NK!F4848
EVFTA	2025	2025	5	EV-NK!G4848
EVFTA	2026	2026	2,5	EV-NK!H4848
EVFTA	2027	2027	0	EV-NK!I4848
UKVFTA	2022	2022	12,5	UKV!D4850
UKVFTA	2023	2023	10	UKV!E4850
UKVFTA	2024	2024	7,5	UKV!F4850
UKVFTA	2025	2025	5	UKV!G4850
UKVFTA	2026	2026	2,5	UKV!H4850

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4850
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4848
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4848
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4848
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4848
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4848
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4848
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4848
RCEP A	2022	2022	13,5	RCEPT-A!D4869
RCEP A	2023	2023	12	RCEPT-A!E4869
RCEP A	2024	2024	10,5	RCEPT-A!F4869
RCEP A	2025	2025	9	RCEPT-A!G4869
RCEP A	2026	2026	7,5	RCEPT-A!H4869
RCEP A	2027	2027	6	RCEPT-A!I4869
RCEP B	2022	2022	13,5	B!D4869
RCEP B	2023	2023	12	B!E4869
RCEP B	2024	2024	10,5	B!F4869
RCEP B	2025	2025	9	B!G4869
RCEP B	2026	2026	7,5	B!H4869
RCEP B	2027	2027	6	B!I4869
RCEP C	2022	2022	13,5	C!D4869
RCEP C	2023	2023	12	C!E4869
RCEP C	2024	2024	10,5	C!F4869
RCEP C	2025	2025	9	C!G4869
RCEP C	2026	2026	7,5	C!H4869
RCEP C	2027	2027	6	C!I4869

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D4869
RCEP D	2023	2023	12,3	D!E4869
RCEP D	2024	2024	10,9	D!F4869
RCEP D	2025	2025	9,5	D!G4869
RCEP D	2026	2026	8,2	D!H4869
RCEP D	2027	2027	6,8	D!I4869
RCEP E	2022	2022	13,5	E!D4872
RCEP E	2023	2023	12	E!E4872
RCEP E	2024	2024	10,5	E!F4872
RCEP E	2025	2025	9	E!G4872
RCEP E	2026	2026	7,5	E!H4872
RCEP E	2027	2027	6	E!I4872
RCEP F	2022	2022	13,5	F!D4869
RCEP F	2023	2023	12	F!E4869
RCEP F	2024	2024	10,5	F!F4869
RCEP F	2025	2025	9	F!G4869
RCEP F	2026	2026	7,5	F!H4869
RCEP F	2027	2027	6	F!I4869
VIFTA	2024	2024	10	VI!F4487
VIFTA	2025	2025	5	VI!G4487
VIFTA	2026	2026	0	VI!H4487
VIFTA	2027	2027	0	VI!I4487

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 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 3305.10 has 2 lines; 3305.10.90 is distinguished from its siblings by: Other.	3305.10.10 Having anti-fungal properties	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 3305.10.90. 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 15% for 3305.10.90 was checked against BT2026 (cell BT2026!N4969), 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.