Vietnam Tariff Intelligence

HS 3305.20.00 detail

HS code	3305.20.00
Description	Preparations for use on the hair / - Preparations for permanent waving or straightening
Unit	kg/lít
Generated	12/11/2026 11:38:51
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/33052000/

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!K4970
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N4970
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4970
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 (-MY)	0% (except MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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	2,2	2.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,2	2.2%	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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4863
ATIGA	2022	2022	0	AT!E4824
ATIGA	2023	2023	0	AT!F4824
ATIGA	2024	2024	0	AT!G4824
ATIGA	2025	2025	0	AT!H4824
ATIGA	2026	2026	0	AT!I4824
ATIGA	2027	2027	0	AT!J4824
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E4868
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F4868
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G4868

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H4868
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I4868
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J4868
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E4866
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F4866
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G4866
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H4866
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I4866
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J4866
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4866
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4830
AIFTA	30/12/2022	2022	5	AI!F4826
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4826
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4826
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4826
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4826
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4826
VKFTA	2022	2022	5	VK!E4835
VKFTA	2023	2023	5	VK!F4835
VKFTA	2024	2024	5	VK!G4835
VKFTA	2025	2025	5	VK!H4835
VKFTA	2026	2026	5	VK!I4835
VKFTA	2027	2027	5	VK!J4835
VCFTA	2022	2022	5	VC!D4873
VCFTA	2023	2023	2	VC!E4873
VCFTA	2024	2024	0	VC!F4873

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4873
VCFTA	2026	2026	0	VC!H4873
VCFTA	2027	2027	0	VC!I4873
VN-EAEU	2022	2022	4,6	EAV!D4870
VN-EAEU	2023	2023	3,1	EAV!E4870
VN-EAEU	2024	2024	1,5	EAV!F4870
VN-EAEU	2025	2025	0	EAV!G4870
VN-EAEU	2026	2026	0	EAV!H4870
VN-EAEU	2027	2027	0	EAV!I4870
AHKFTA	2022	2022	*	AKH!D4878
AHKFTA	2023	2023	*	AKH!E4878
AHKFTA	2024	2024	*	AKH!F4878
AHKFTA	2025	2025	*	AKH!G4878
AHKFTA	2026	2026	*	AKH!H4878
AHKFTA	2027	2027	*	AKH!I4878
EVFTA	2022	2022	11,2	EV-NK!D4849
EVFTA	2023	2023	9	EV-NK!E4849
EVFTA	2024	2024	6,7	EV-NK!F4849
EVFTA	2025	2025	4,5	EV-NK!G4849
EVFTA	2026	2026	2,2	EV-NK!H4849
EVFTA	2027	2027	0	EV-NK!I4849
UKVFTA	2022	2022	11,2	UKV!D4851
UKVFTA	2023	2023	9	UKV!E4851
UKVFTA	2024	2024	6,7	UKV!F4851
UKVFTA	2025	2025	4,5	UKV!G4851
UKVFTA	2026	2026	2,2	UKV!H4851

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4851
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4849
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4849
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4849
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4849
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4849
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4849
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4849
RCEP A	2022	2022	13,5	RCEPT-A!D4870
RCEP A	2023	2023	12	RCEPT-A!E4870
RCEP A	2024	2024	10,5	RCEPT-A!F4870
RCEP A	2025	2025	9	RCEPT-A!G4870
RCEP A	2026	2026	7,5	RCEPT-A!H4870
RCEP A	2027	2027	6	RCEPT-A!I4870
RCEP B	2022	2022	13,5	B!D4870
RCEP B	2023	2023	12	B!E4870
RCEP B	2024	2024	10,5	B!F4870
RCEP B	2025	2025	9	B!G4870
RCEP B	2026	2026	7,5	B!H4870
RCEP B	2027	2027	6	B!I4870
RCEP C	2022	2022	13,5	C!D4870
RCEP C	2023	2023	12	C!E4870
RCEP C	2024	2024	10,5	C!F4870
RCEP C	2025	2025	9	C!G4870
RCEP C	2026	2026	7,5	C!H4870
RCEP C	2027	2027	6	C!I4870

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D4870
RCEP D	2023	2023	12,3	D!E4870
RCEP D	2024	2024	10,9	D!F4870
RCEP D	2025	2025	9,5	D!G4870
RCEP D	2026	2026	8,2	D!H4870
RCEP D	2027	2027	6,8	D!I4870
RCEP E	2022	2022	13,5	E!D4873
RCEP E	2023	2023	12	E!E4873
RCEP E	2024	2024	10,5	E!F4873
RCEP E	2025	2025	9	E!G4873
RCEP E	2026	2026	7,5	E!H4873
RCEP E	2027	2027	6	E!I4873
RCEP F	2022	2022	13,5	F!D4870
RCEP F	2023	2023	12	F!E4870
RCEP F	2024	2024	10,5	F!F4870
RCEP F	2025	2025	9	F!G4870
RCEP F	2026	2026	7,5	F!H4870
RCEP F	2027	2027	6	F!I4870
VIFTA	2024	2024	12.9	VI!F4488
VIFTA	2025	2025	10.7	VI!G4488
VIFTA	2026	2026	8.6	VI!H4488
VIFTA	2027	2027	6.4	VI!I4488

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
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 3305.20.00. 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 15% for 3305.20.00 was checked against BT2026 (cell BT2026!N4970), 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.