Vietnam Tariff Intelligence

HS 3307.49.90 detail

HS code	3307.49.90
Description	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties / - Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites: / - - Other: / - - - Other
Unit	kg
Generated	09/11/2026 12:42:52
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/33074990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4989
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N4989
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4989
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
ACFTA	0 (-KH)	0% (except KH)	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	0%	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
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
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)	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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	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!E4884
ATIGA	2022	2022	0	AT!E4845
ATIGA	2023	2023	0	AT!F4845
ATIGA	2024	2024	0	AT!G4845
ATIGA	2025	2025	0	AT!H4845
ATIGA	2026	2026	0	AT!I4845
ATIGA	2027	2027	0	AT!J4845
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E4889
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4889
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4889
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4889

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4889
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4889
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E4887
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F4887
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4887
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4887
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4887
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4887
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4887
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4851
AIFTA	30/12/2022	2022	5	AI!F4847
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4847
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4847
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4847
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4847
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4847
VKFTA	2022	2022	0	VK!E4856
VKFTA	2023	2023	0	VK!F4856
VKFTA	2024	2024	0	VK!G4856
VKFTA	2025	2025	0	VK!H4856
VKFTA	2026	2026	0	VK!I4856
VKFTA	2027	2027	0	VK!J4856
VCFTA	2022	2022	6	VC!D4894
VCFTA	2023	2023	3	VC!E4894
VCFTA	2024	2024	0	VC!F4894
VCFTA	2025	2025	0	VC!G4894

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4894
VCFTA	2027	2027	0	VC!I4894
VN-EAEU	2022	2022	5,5	EAV!D4891
VN-EAEU	2023	2023	3,6	EAV!E4891
VN-EAEU	2024	2024	1,8	EAV!F4891
VN-EAEU	2025	2025	0	EAV!G4891
VN-EAEU	2026	2026	0	EAV!H4891
VN-EAEU	2027	2027	0	EAV!I4891
AHKFTA	2022	2022	20	AKH!D4899
AHKFTA	2023	2023	20	AKH!E4899
AHKFTA	2024	2024	20	AKH!F4899
AHKFTA	2025	2025	20	AKH!G4899
AHKFTA	2026	2026	20	AKH!H4899
AHKFTA	2027	2027	20	AKH!I4899
EVFTA	2022	2022	12,5	EV-NK!D4870
EVFTA	2023	2023	10	EV-NK!E4870
EVFTA	2024	2024	7,5	EV-NK!F4870
EVFTA	2025	2025	5	EV-NK!G4870
EVFTA	2026	2026	2,5	EV-NK!H4870
EVFTA	2027	2027	0	EV-NK!I4870
UKVFTA	2022	2022	12,5	UKV!D4872
UKVFTA	2023	2023	10	UKV!E4872
UKVFTA	2024	2024	7,5	UKV!F4872
UKVFTA	2025	2025	5	UKV!G4872
UKVFTA	2026	2026	2,5	UKV!H4872
UKVFTA	2027	2027	0	UKV!I4872

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4870
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4870
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4870
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4870
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4870
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4870
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4870
RCEP A	2022	2022	18	RCEPT-A!D4891
RCEP A	2023	2023	16	RCEPT-A!E4891
RCEP A	2024	2024	14	RCEPT-A!F4891
RCEP A	2025	2025	12	RCEPT-A!G4891
RCEP A	2026	2026	10	RCEPT-A!H4891
RCEP A	2027	2027	8	RCEPT-A!I4891
RCEP B	2022	2022	18	B!D4891
RCEP B	2023	2023	16	B!E4891
RCEP B	2024	2024	14	B!F4891
RCEP B	2025	2025	12	B!G4891
RCEP B	2026	2026	10	B!H4891
RCEP B	2027	2027	8	B!I4891
RCEP C	2022	2022	18	C!D4891
RCEP C	2023	2023	16	C!E4891
RCEP C	2024	2024	14	C!F4891
RCEP C	2025	2025	12	C!G4891
RCEP C	2026	2026	10	C!H4891
RCEP C	2027	2027	8	C!I4891
RCEP D	2022	2022	18,2	D!D4891

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E4891
RCEP D	2024	2024	14,5	D!F4891
RCEP D	2025	2025	12,7	D!G4891
RCEP D	2026	2026	10,9	D!H4891
RCEP D	2027	2027	9,1	D!I4891
RCEP E	2022	2022	18	E!D4894
RCEP E	2023	2023	16	E!E4894
RCEP E	2024	2024	14	E!F4894
RCEP E	2025	2025	12	E!G4894
RCEP E	2026	2026	10	E!H4894
RCEP E	2027	2027	8	E!I4894
RCEP F	2022	2022	18	F!D4891
RCEP F	2023	2023	16	F!E4891
RCEP F	2024	2024	14	F!F4891
RCEP F	2025	2025	12	F!G4891
RCEP F	2026	2026	10	F!H4891
RCEP F	2027	2027	8	F!I4891
VIFTA	2024	2024	17.1	VI!F4507
VIFTA	2025	2025	14.3	VI!G4507
VIFTA	2026	2026	11.4	VI!H4507
VIFTA	2027	2027	8.6	VI!I4507

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 3307.49 has 2 lines; 3307.49.90 is distinguished from its siblings by: Other.	3307.49.10 Room perfuming preparations, whether or not having disinfectant 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 3307.49.90. 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 20% for 3307.49.90 was checked against BT2026 (cell BT2026!N4989), 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

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.