Vietnam Tariff Intelligence

HS 3207.20.10 detail

HS code	3207.20.10
Description	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes / - Vitrifiable enamels and glazes, engobes (slips) and similar preparations: / - - Enamel frits
Unit	kg
Generated	09/11/2026 19:21:20
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/32072010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4845
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4845
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4845
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4733

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4694
ATIGA	2023	2023	0	AT!F4694
ATIGA	2024	2024	0	AT!G4694
ATIGA	2025	2025	0	AT!H4694
ATIGA	2026	2026	0	AT!I4694
ATIGA	2027	2027	0	AT!J4694
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4732
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4732
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4732
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4732
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4732
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4732
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4736
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4736
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4736
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4736
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4736
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4736
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4736
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4700
AIFTA	30/12/2022	2022	0	AI!F4696
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4696
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4696
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4696
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4696
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4696

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4696
VKFTA	2023	2023	0	VK!F4696
VKFTA	2024	2024	0	VK!G4696
VKFTA	2025	2025	0	VK!H4696
VKFTA	2026	2026	0	VK!I4696
VKFTA	2027	2027	0	VK!J4696
VCFTA	2022	2022	0	VC!D4743
VCFTA	2023	2023	0	VC!E4743
VCFTA	2024	2024	0	VC!F4743
VCFTA	2025	2025	0	VC!G4743
VCFTA	2026	2026	0	VC!H4743
VCFTA	2027	2027	0	VC!I4743
VN-EAEU	2022	2022	0	EAV!D4740
VN-EAEU	2023	2023	0	EAV!E4740
VN-EAEU	2024	2024	0	EAV!F4740
VN-EAEU	2025	2025	0	EAV!G4740
VN-EAEU	2026	2026	0	EAV!H4740
VN-EAEU	2027	2027	0	EAV!I4740
AHKFTA	2022	2022	0	AKH!D4748
AHKFTA	2023	2023	0	AKH!E4748
AHKFTA	2024	2024	0	AKH!F4748
AHKFTA	2025	2025	0	AKH!G4748
AHKFTA	2026	2026	0	AKH!H4748
AHKFTA	2027	2027	0	AKH!I4748
EVFTA	2022	2022	0	EV-NK!D4719
EVFTA	2023	2023	0	EV-NK!E4719

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4719
EVFTA	2025	2025	0	EV-NK!G4719
EVFTA	2026	2026	0	EV-NK!H4719
EVFTA	2027	2027	0	EV-NK!I4719
UKVFTA	2022	2022	0	UKV!D4721
UKVFTA	2023	2023	0	UKV!E4721
UKVFTA	2024	2024	0	UKV!F4721
UKVFTA	2025	2025	0	UKV!G4721
UKVFTA	2026	2026	0	UKV!H4721
UKVFTA	2027	2027	0	UKV!I4721
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4719
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4719
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4719
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4719
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4719
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4719
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4719
RCEP A	2022	2022	0	RCEPT-A!D4740
RCEP A	2023	2023	0	RCEPT-A!E4740
RCEP A	2024	2024	0	RCEPT-A!F4740
RCEP A	2025	2025	0	RCEPT-A!G4740
RCEP A	2026	2026	0	RCEPT-A!H4740
RCEP A	2027	2027	0	RCEPT-A!I4740
RCEP B	2022	2022	0	B!D4740
RCEP B	2023	2023	0	B!E4740
RCEP B	2024	2024	0	B!F4740

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4740
RCEP B	2026	2026	0	B!H4740
RCEP B	2027	2027	0	B!I4740
RCEP C	2022	2022	0	C!D4740
RCEP C	2023	2023	0	C!E4740
RCEP C	2024	2024	0	C!F4740
RCEP C	2025	2025	0	C!G4740
RCEP C	2026	2026	0	C!H4740
RCEP C	2027	2027	0	C!I4740
RCEP D	2022	2022	0	D!D4740
RCEP D	2023	2023	0	D!E4740
RCEP D	2024	2024	0	D!F4740
RCEP D	2025	2025	0	D!G4740
RCEP D	2026	2026	0	D!H4740
RCEP D	2027	2027	0	D!I4740
RCEP E	2022	2022	0	E!D4743
RCEP E	2023	2023	0	E!E4743
RCEP E	2024	2024	0	E!F4743
RCEP E	2025	2025	0	E!G4743
RCEP E	2026	2026	0	E!H4743
RCEP E	2027	2027	0	E!I4743
RCEP F	2022	2022	0	F!D4740
RCEP F	2023	2023	0	F!E4740
RCEP F	2024	2024	0	F!F4740
RCEP F	2025	2025	0	F!G4740
RCEP F	2026	2026	0	F!H4740

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4740
VIFTA	2024	2024	0	VI!F4370
VIFTA	2025	2025	0	VI!G4370
VIFTA	2026	2026	0	VI!H4370
VIFTA	2027	2027	0	VI!I4370

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3207.20 has 2 lines; 3207.20.10 is distinguished from its siblings by: Enamel frits.	3207.20.90 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 3207.20.10. 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 0% for 3207.20.10 was checked against BT2026 (cell BT2026!N4845), 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.