Vietnam Tariff Intelligence

HS 3207.20.90 detail

HS code	3207.20.90
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: / - - Other
Unit	kg
Generated	10/11/2026 09:16:10
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/32072090/

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!K4846
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4846
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4846
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!E4734

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4695
ATIGA	2023	2023	0	AT!F4695
ATIGA	2024	2024	0	AT!G4695
ATIGA	2025	2025	0	AT!H4695
ATIGA	2026	2026	0	AT!I4695
ATIGA	2027	2027	0	AT!J4695
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4733
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4733
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4733
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4733
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4733
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4733
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4737
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4737
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4737
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4737
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4737
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4737
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4737
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4701
AIFTA	30/12/2022	2022	0	AI!F4697
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4697
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4697
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4697
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4697
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4697

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4697
VKFTA	2023	2023	0	VK!F4697
VKFTA	2024	2024	0	VK!G4697
VKFTA	2025	2025	0	VK!H4697
VKFTA	2026	2026	0	VK!I4697
VKFTA	2027	2027	0	VK!J4697
VCFTA	2022	2022	0	VC!D4744
VCFTA	2023	2023	0	VC!E4744
VCFTA	2024	2024	0	VC!F4744
VCFTA	2025	2025	0	VC!G4744
VCFTA	2026	2026	0	VC!H4744
VCFTA	2027	2027	0	VC!I4744
VN-EAEU	2022	2022	0	EAV!D4741
VN-EAEU	2023	2023	0	EAV!E4741
VN-EAEU	2024	2024	0	EAV!F4741
VN-EAEU	2025	2025	0	EAV!G4741
VN-EAEU	2026	2026	0	EAV!H4741
VN-EAEU	2027	2027	0	EAV!I4741
AHKFTA	2022	2022	0	AKH!D4749
AHKFTA	2023	2023	0	AKH!E4749
AHKFTA	2024	2024	0	AKH!F4749
AHKFTA	2025	2025	0	AKH!G4749
AHKFTA	2026	2026	0	AKH!H4749
AHKFTA	2027	2027	0	AKH!I4749
EVFTA	2022	2022	0	EV-NK!D4720
EVFTA	2023	2023	0	EV-NK!E4720

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4720
EVFTA	2025	2025	0	EV-NK!G4720
EVFTA	2026	2026	0	EV-NK!H4720
EVFTA	2027	2027	0	EV-NK!I4720
UKVFTA	2022	2022	0	UKV!D4722
UKVFTA	2023	2023	0	UKV!E4722
UKVFTA	2024	2024	0	UKV!F4722
UKVFTA	2025	2025	0	UKV!G4722
UKVFTA	2026	2026	0	UKV!H4722
UKVFTA	2027	2027	0	UKV!I4722
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4720
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4720
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4720
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4720
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4720
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4720
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4720
RCEP A	2022	2022	0	RCEPT-A!D4741
RCEP A	2023	2023	0	RCEPT-A!E4741
RCEP A	2024	2024	0	RCEPT-A!F4741
RCEP A	2025	2025	0	RCEPT-A!G4741
RCEP A	2026	2026	0	RCEPT-A!H4741
RCEP A	2027	2027	0	RCEPT-A!I4741
RCEP B	2022	2022	0	B!D4741
RCEP B	2023	2023	0	B!E4741
RCEP B	2024	2024	0	B!F4741

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4741
RCEP B	2026	2026	0	B!H4741
RCEP B	2027	2027	0	B!I4741
RCEP C	2022	2022	0	C!D4741
RCEP C	2023	2023	0	C!E4741
RCEP C	2024	2024	0	C!F4741
RCEP C	2025	2025	0	C!G4741
RCEP C	2026	2026	0	C!H4741
RCEP C	2027	2027	0	C!I4741
RCEP D	2022	2022	0	D!D4741
RCEP D	2023	2023	0	D!E4741
RCEP D	2024	2024	0	D!F4741
RCEP D	2025	2025	0	D!G4741
RCEP D	2026	2026	0	D!H4741
RCEP D	2027	2027	0	D!I4741
RCEP E	2022	2022	0	E!D4744
RCEP E	2023	2023	0	E!E4744
RCEP E	2024	2024	0	E!F4744
RCEP E	2025	2025	0	E!G4744
RCEP E	2026	2026	0	E!H4744
RCEP E	2027	2027	0	E!I4744
RCEP F	2022	2022	0	F!D4741
RCEP F	2023	2023	0	F!E4741
RCEP F	2024	2024	0	F!F4741
RCEP F	2025	2025	0	F!G4741
RCEP F	2026	2026	0	F!H4741

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4741
VIFTA	2024	2024	0	VI!F4371
VIFTA	2025	2025	0	VI!G4371
VIFTA	2026	2026	0	VI!H4371
VIFTA	2027	2027	0	VI!I4371

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; 3207.20.90 is distinguished from its siblings by: Other.	3207.20.10 Enamel frits	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 3207.20.90. 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 0% for 3207.20.90 was checked against BT2026 (cell BT2026!N4846), 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.