Vietnam Tariff Intelligence

HS 3208.90.90 detail

HS code	3208.90.90
Description	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter / - Other: / - - Other
Unit	kg/lít
Generated	11/11/2026 17:18:45
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/32089090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4868
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4868
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4868
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, TH)	0% (except KH, TH)	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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AJCEP	0/0/0	0 / 0 / 0 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Needs interpretation
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!E4757
ATIGA	2022	2022	0	AT!E4718
ATIGA	2023	2023	0	AT!F4718
ATIGA	2024	2024	0	AT!G4718
ATIGA	2025	2025	0	AT!H4718
ATIGA	2026	2026	0	AT!I4718
ATIGA	2027	2027	0	AT!J4718
AJCEP	30/12/2022 - 31/3/2023	2022		AJ!4759
AJCEP	01/4/2023 - 31/3/2024	2023		AJ!4759
AJCEP	01/4/2024 - 31/3/2025	2024		AJ!4759

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025		AJ!4759
AJCEP	01/4/2026 - 31/3/2027	2026		AJ!4759
AJCEP	01/4/2027 - 31/3/2028	2027		AJ!4759
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4760
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4760
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4760
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4760
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4760
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4760
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4760
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4724
AIFTA	30/12/2022	2022	8	AI!F4720
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G4720
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H4720
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I4720
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J4720
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K4720
VKFTA	2022	2022	5	VK!E4723
VKFTA	2023	2023	5	VK!F4723
VKFTA	2024	2024	5	VK!G4723
VKFTA	2025	2025	5	VK!H4723
VKFTA	2026	2026	5	VK!I4723
VKFTA	2027	2027	5	VK!J4723
VCFTA	2022	2022	2	VC!D4767
VCFTA	2023	2023	1	VC!E4767
VCFTA	2024	2024	0	VC!F4767

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4767
VCFTA	2026	2026	0	VC!H4767
VCFTA	2027	2027	0	VC!I4767
VN-EAEU	2022	2022	0	EAV!D4764
VN-EAEU	2023	2023	0	EAV!E4764
VN-EAEU	2024	2024	0	EAV!F4764
VN-EAEU	2025	2025	0	EAV!G4764
VN-EAEU	2026	2026	0	EAV!H4764
VN-EAEU	2027	2027	0	EAV!I4764
AHKFTA	2022	2022	10	AKH!D4772
AHKFTA	2023	2023	10	AKH!E4772
AHKFTA	2024	2024	10	AKH!F4772
AHKFTA	2025	2025	10	AKH!G4772
AHKFTA	2026	2026	10	AKH!H4772
AHKFTA	2027	2027	10	AKH!I4772
EVFTA	2022	2022	5	EV-NK!D4743
EVFTA	2023	2023	3,3	EV-NK!E4743
EVFTA	2024	2024	1,6	EV-NK!F4743
EVFTA	2025	2025	0	EV-NK!G4743
EVFTA	2026	2026	0	EV-NK!H4743
EVFTA	2027	2027	0	EV-NK!I4743
UKVFTA	2022	2022	5	UKV!D4745
UKVFTA	2023	2023	3,3	UKV!E4745
UKVFTA	2024	2024	1,6	UKV!F4745
UKVFTA	2025	2025	0	UKV!G4745
UKVFTA	2026	2026	0	UKV!H4745

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4745
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4743
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4743
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4743
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4743
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4743
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4743
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4743
RCEP A	2022	2022	9	RCEPT-A!D4764
RCEP A	2023	2023	8	RCEPT-A!E4764
RCEP A	2024	2024	7	RCEPT-A!F4764
RCEP A	2025	2025	6	RCEPT-A!G4764
RCEP A	2026	2026	5	RCEPT-A!H4764
RCEP A	2027	2027	4	RCEPT-A!I4764
RCEP B	2022	2022	9	B!D4764
RCEP B	2023	2023	8	B!E4764
RCEP B	2024	2024	7	B!F4764
RCEP B	2025	2025	6	B!G4764
RCEP B	2026	2026	5	B!H4764
RCEP B	2027	2027	4	B!I4764
RCEP C	2022	2022	9	C!D4764
RCEP C	2023	2023	8	C!E4764
RCEP C	2024	2024	7	C!F4764
RCEP C	2025	2025	6	C!G4764
RCEP C	2026	2026	5	C!H4764
RCEP C	2027	2027	4	C!I4764

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D4764
RCEP D	2023	2023	8,2	D!E4764
RCEP D	2024	2024	7,3	D!F4764
RCEP D	2025	2025	6,4	D!G4764
RCEP D	2026	2026	5,5	D!H4764
RCEP D	2027	2027	4,5	D!I4764
RCEP E	2022	2022	9	E!D4767
RCEP E	2023	2023	8	E!E4767
RCEP E	2024	2024	7	E!F4767
RCEP E	2025	2025	6	E!G4767
RCEP E	2026	2026	5	E!H4767
RCEP E	2027	2027	4	E!I4767
RCEP F	2022	2022	9	F!D4764
RCEP F	2023	2023	8	F!E4764
RCEP F	2024	2024	7	F!F4764
RCEP F	2025	2025	6	F!G4764
RCEP F	2026	2026	5	F!H4764
RCEP F	2027	2027	4	F!I4764
VIFTA	2024	2024	8	VI!F4393
VIFTA	2025	2025	6	VI!G4393
VIFTA	2026	2026	4	VI!H4393
VIFTA	2027	2027	2	VI!I4393

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 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 3208.90 has 6 lines; 3208.90.90 is distinguished from its siblings by: Other.	3208.90.11 Of a kind used in dentistry; 3208.90.19 Other; 3208.90.21 Of a kind used in dentistry; 3208.90.29 Other; 3208.90.30 Anti-fouling and/or anti-corrosive paints for ships' hulls	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 3208.90.90. 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 10% for 3208.90.90 was checked against BT2026 (cell BT2026!N4868), 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.