Vietnam Tariff Intelligence

HS 3209.10.10 detail

HS code	3209.10.10
Description	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium / - Based on acrylic or vinyl polymers: / - - Varnishes (including lacquers)
Unit	kg/lít
Generated	08/11/2026 04:07:41
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/32091010/

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!K4871
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4871
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4871
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-TH)	0% (except TH)	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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VKFTA	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	VK	125/2022/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
AIFTA	11	11%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4761
ATIGA	2022	2022	0	AT!E4722
ATIGA	2023	2023	0	AT!F4722
ATIGA	2024	2024	0	AT!G4722
ATIGA	2025	2025	0	AT!H4722
ATIGA	2026	2026	0	AT!I4722
ATIGA	2027	2027	0	AT!J4722
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4766
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4766
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4766

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4766
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4766
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4766
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4764
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4764
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4764
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4764
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4764
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4764
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4764
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4728
AIFTA	30/12/2022	2022	12	AI!F4724
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G4724
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H4724
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I4724
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J4724
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K4724
VKFTA	2022	2022		VK!4727
VKFTA	2023	2023		VK!4727
VKFTA	2024	2024		VK!4727
VKFTA	2025	2025		VK!4727
VKFTA	2026	2026		VK!4727
VKFTA	2027	2027		VK!4727
VCFTA	2022	2022	2	VC!D4771
VCFTA	2023	2023	1	VC!E4771
VCFTA	2024	2024	0	VC!F4771

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4771
VCFTA	2026	2026	0	VC!H4771
VCFTA	2027	2027	0	VC!I4771
VN-EAEU	2022	2022	0	EAV!D4768
VN-EAEU	2023	2023	0	EAV!E4768
VN-EAEU	2024	2024	0	EAV!F4768
VN-EAEU	2025	2025	0	EAV!G4768
VN-EAEU	2026	2026	0	EAV!H4768
VN-EAEU	2027	2027	0	EAV!I4768
AHKFTA	2022	2022	10	AKH!D4776
AHKFTA	2023	2023	10	AKH!E4776
AHKFTA	2024	2024	10	AKH!F4776
AHKFTA	2025	2025	10	AKH!G4776
AHKFTA	2026	2026	10	AKH!H4776
AHKFTA	2027	2027	10	AKH!I4776
EVFTA	2022	2022	5	EV-NK!D4747
EVFTA	2023	2023	3,3	EV-NK!E4747
EVFTA	2024	2024	1,6	EV-NK!F4747
EVFTA	2025	2025	0	EV-NK!G4747
EVFTA	2026	2026	0	EV-NK!H4747
EVFTA	2027	2027	0	EV-NK!I4747
UKVFTA	2022	2022	5	UKV!D4749
UKVFTA	2023	2023	3,3	UKV!E4749
UKVFTA	2024	2024	1,6	UKV!F4749
UKVFTA	2025	2025	0	UKV!G4749
UKVFTA	2026	2026	0	UKV!H4749

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4749
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4747
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4747
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4747
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4747
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4747
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4747
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4747
RCEP A	2022	2022	9	RCEPT-A!D4768
RCEP A	2023	2023	8	RCEPT-A!E4768
RCEP A	2024	2024	7	RCEPT-A!F4768
RCEP A	2025	2025	6	RCEPT-A!G4768
RCEP A	2026	2026	5	RCEPT-A!H4768
RCEP A	2027	2027	4	RCEPT-A!I4768
RCEP B	2022	2022	9	B!D4768
RCEP B	2023	2023	8	B!E4768
RCEP B	2024	2024	7	B!F4768
RCEP B	2025	2025	6	B!G4768
RCEP B	2026	2026	5	B!H4768
RCEP B	2027	2027	4	B!I4768
RCEP C	2022	2022	9	C!D4768
RCEP C	2023	2023	8	C!E4768
RCEP C	2024	2024	7	C!F4768
RCEP C	2025	2025	6	C!G4768
RCEP C	2026	2026	5	C!H4768
RCEP C	2027	2027	4	C!I4768

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D4768
RCEP D	2023	2023	8,2	D!E4768
RCEP D	2024	2024	7,3	D!F4768
RCEP D	2025	2025	6,4	D!G4768
RCEP D	2026	2026	5,5	D!H4768
RCEP D	2027	2027	4,5	D!I4768
RCEP E	2022	2022	9	E!D4771
RCEP E	2023	2023	8	E!E4771
RCEP E	2024	2024	7	E!F4771
RCEP E	2025	2025	6	E!G4771
RCEP E	2026	2026	5	E!H4771
RCEP E	2027	2027	4	E!I4771
RCEP F	2022	2022	9	F!D4768
RCEP F	2023	2023	8	F!E4768
RCEP F	2024	2024	7	F!F4768
RCEP F	2025	2025	6	F!G4768
RCEP F	2026	2026	5	F!H4768
RCEP F	2027	2027	4	F!I4768
VIFTA	2024	2024	6.7	VI!F4396
VIFTA	2025	2025	3.3	VI!G4396
VIFTA	2026	2026	0	VI!H4396
VIFTA	2027	2027	0	VI!I4396

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%, AIFTA 11%: 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 3209.10 has 4 lines; 3209.10.10 is distinguished from its siblings by: Varnishes (including lacquers).	3209.10.40 Leather paints; 3209.10.50 Anti-fouling and/or anti-corrosive paints for ships' hulls; 3209.10.90 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 3209.10.10. 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 10% for 3209.10.10 was checked against BT2026 (cell BT2026!N4871), 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.