Vietnam Tariff Intelligence

HS 3209.10.40 detail

HS code	3209.10.40
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: / - - Leather paints
Unit	kg/lít
Generated	08/11/2026 14:24:08
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/32091040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4872
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4872
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4872
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2.9	2.9%	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
AIFTA	6	6%	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!E4762
ATIGA	2022	2022	0	AT!E4723
ATIGA	2023	2023	0	AT!F4723
ATIGA	2024	2024	0	AT!G4723
ATIGA	2025	2025	0	AT!H4723
ATIGA	2026	2026	0	AT!I4723
ATIGA	2027	2027	0	AT!J4723
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4767
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4767
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4767

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4767
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4767
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4767
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4765
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4765
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4765
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4765
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4765
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4765
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4765
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4729
AIFTA	30/12/2022	2022	6	AI!F4725
AIFTA	31/12/2022 - 30/12/2023	2023	6	AI!G4725
AIFTA	31/12/2023 - 30/12/2024	2024	6	AI!H4725
AIFTA	31/12/2024 - 31/12/2025	2025	6	AI!I4725
AIFTA	01/01/2026 - 31/12/2026	2026	6	AI!J4725
AIFTA	01/01/2027 - 31/12/2027	2027	6	AI!K4725
VKFTA	2022	2022	0	VK!E4730
VKFTA	2023	2023	0	VK!F4730
VKFTA	2024	2024	0	VK!G4730
VKFTA	2025	2025	0	VK!H4730
VKFTA	2026	2026	0	VK!I4730
VKFTA	2027	2027	0	VK!J4730
VCFTA	2022	2022	0	VC!D4772
VCFTA	2023	2023	0	VC!E4772
VCFTA	2024	2024	0	VC!F4772

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4772
VCFTA	2026	2026	0	VC!H4772
VCFTA	2027	2027	0	VC!I4772
VN-EAEU	2022	2022	0	EAV!D4769
VN-EAEU	2023	2023	0	EAV!E4769
VN-EAEU	2024	2024	0	EAV!F4769
VN-EAEU	2025	2025	0	EAV!G4769
VN-EAEU	2026	2026	0	EAV!H4769
VN-EAEU	2027	2027	0	EAV!I4769
AHKFTA	2022	2022	0	AKH!D4777
AHKFTA	2023	2023	0	AKH!E4777
AHKFTA	2024	2024	0	AKH!F4777
AHKFTA	2025	2025	0	AKH!G4777
AHKFTA	2026	2026	0	AKH!H4777
AHKFTA	2027	2027	0	AKH!I4777
EVFTA	2022	2022	1,2	EV-NK!D4748
EVFTA	2023	2023	0	EV-NK!E4748
EVFTA	2024	2024	0	EV-NK!F4748
EVFTA	2025	2025	0	EV-NK!G4748
EVFTA	2026	2026	0	EV-NK!H4748
EVFTA	2027	2027	0	EV-NK!I4748
UKVFTA	2022	2022	1,2	UKV!D4750
UKVFTA	2023	2023	0	UKV!E4750
UKVFTA	2024	2024	0	UKV!F4750
UKVFTA	2025	2025	0	UKV!G4750
UKVFTA	2026	2026	0	UKV!H4750

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4750
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4748
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4748
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4748
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4748
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4748
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4748
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4748
RCEP A	2022	2022	0	RCEPT-A!D4769
RCEP A	2023	2023	0	RCEPT-A!E4769
RCEP A	2024	2024	0	RCEPT-A!F4769
RCEP A	2025	2025	0	RCEPT-A!G4769
RCEP A	2026	2026	0	RCEPT-A!H4769
RCEP A	2027	2027	0	RCEPT-A!I4769
RCEP B	2022	2022	0	B!D4769
RCEP B	2023	2023	0	B!E4769
RCEP B	2024	2024	0	B!F4769
RCEP B	2025	2025	0	B!G4769
RCEP B	2026	2026	0	B!H4769
RCEP B	2027	2027	0	B!I4769
RCEP C	2022	2022	0	C!D4769
RCEP C	2023	2023	0	C!E4769
RCEP C	2024	2024	0	C!F4769
RCEP C	2025	2025	0	C!G4769
RCEP C	2026	2026	0	C!H4769
RCEP C	2027	2027	0	C!I4769

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4769
RCEP D	2023	2023	0	D!E4769
RCEP D	2024	2024	0	D!F4769
RCEP D	2025	2025	0	D!G4769
RCEP D	2026	2026	0	D!H4769
RCEP D	2027	2027	0	D!I4769
RCEP E	2022	2022	0	E!D4772
RCEP E	2023	2023	0	E!E4772
RCEP E	2024	2024	0	E!F4772
RCEP E	2025	2025	0	E!G4772
RCEP E	2026	2026	0	E!H4772
RCEP E	2027	2027	0	E!I4772
RCEP F	2022	2022	0	F!D4769
RCEP F	2023	2023	0	F!E4769
RCEP F	2024	2024	0	F!F4769
RCEP F	2025	2025	0	F!G4769
RCEP F	2026	2026	0	F!H4769
RCEP F	2027	2027	0	F!I4769
VIFTA	2024	2024	4.3	VI!F4397
VIFTA	2025	2025	3.6	VI!G4397
VIFTA	2026	2026	2.9	VI!H4397
VIFTA	2027	2027	2.1	VI!I4397

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	AIFTA 6%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		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; 3209.10.40 is distinguished from its siblings by: Leather paints.	3209.10.10 Varnishes (including lacquers); 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 3209.10.40. 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 5% for 3209.10.40 was checked against BT2026 (cell BT2026!N4872), 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.