Vietnam Tariff Intelligence

HS 3209.10.90 detail

HS code	3209.10.90
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: / - - Other
Unit	kg/lít
Generated	07/11/2026 17:59:25
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/32091090/

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!K4874
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4874
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4874
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
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
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	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 C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	22.5	22.5%	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!E4764
ATIGA	2022	2022	0	AT!E4725
ATIGA	2023	2023	0	AT!F4725
ATIGA	2024	2024	0	AT!G4725
ATIGA	2025	2025	0	AT!H4725
ATIGA	2026	2026	0	AT!I4725
ATIGA	2027	2027	0	AT!J4725
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4769
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4769
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4769

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4769
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4769
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4769
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E4767
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F4767
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4767
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4767
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4767
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4767
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4767
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4731
AIFTA	30/12/2022	2022	24	AI!F4727
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G4727
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H4727
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I4727
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J4727
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K4727
VKFTA	2022	2022	5	VK!E4732
VKFTA	2023	2023	5	VK!F4732
VKFTA	2024	2024	5	VK!G4732
VKFTA	2025	2025	5	VK!H4732
VKFTA	2026	2026	5	VK!I4732
VKFTA	2027	2027	5	VK!J4732
VCFTA	2022	2022	3	VC!D4774
VCFTA	2023	2023	1	VC!E4774
VCFTA	2024	2024	0	VC!F4774

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4774
VCFTA	2026	2026	0	VC!H4774
VCFTA	2027	2027	0	VC!I4774
VN-EAEU	2022	2022	0	EAV!D4771
VN-EAEU	2023	2023	0	EAV!E4771
VN-EAEU	2024	2024	0	EAV!F4771
VN-EAEU	2025	2025	0	EAV!G4771
VN-EAEU	2026	2026	0	EAV!H4771
VN-EAEU	2027	2027	0	EAV!I4771
AHKFTA	2022	2022	20	AKH!D4779
AHKFTA	2023	2023	20	AKH!E4779
AHKFTA	2024	2024	20	AKH!F4779
AHKFTA	2025	2025	20	AKH!G4779
AHKFTA	2026	2026	20	AKH!H4779
AHKFTA	2027	2027	20	AKH!I4779
EVFTA	2022	2022	10	EV-NK!D4750
EVFTA	2023	2023	6,6	EV-NK!E4750
EVFTA	2024	2024	3,3	EV-NK!F4750
EVFTA	2025	2025	0	EV-NK!G4750
EVFTA	2026	2026	0	EV-NK!H4750
EVFTA	2027	2027	0	EV-NK!I4750
UKVFTA	2022	2022	10	UKV!D4752
UKVFTA	2023	2023	6,6	UKV!E4752
UKVFTA	2024	2024	3,3	UKV!F4752
UKVFTA	2025	2025	0	UKV!G4752
UKVFTA	2026	2026	0	UKV!H4752

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4752
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4750
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4750
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4750
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4750
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4750
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4750
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4750
RCEP A	2022	2022	18	RCEPT-A!D4771
RCEP A	2023	2023	16	RCEPT-A!E4771
RCEP A	2024	2024	14	RCEPT-A!F4771
RCEP A	2025	2025	12	RCEPT-A!G4771
RCEP A	2026	2026	10	RCEPT-A!H4771
RCEP A	2027	2027	8	RCEPT-A!I4771
RCEP B	2022	2022	18	B!D4771
RCEP B	2023	2023	16	B!E4771
RCEP B	2024	2024	14	B!F4771
RCEP B	2025	2025	12	B!G4771
RCEP B	2026	2026	10	B!H4771
RCEP B	2027	2027	8	B!I4771
RCEP C	2022	2022	18	C!D4771
RCEP C	2023	2023	16	C!E4771
RCEP C	2024	2024	14	C!F4771
RCEP C	2025	2025	12	C!G4771
RCEP C	2026	2026	10	C!H4771
RCEP C	2027	2027	8	C!I4771

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D4771
RCEP D	2023	2023	16,4	D!E4771
RCEP D	2024	2024	14,5	D!F4771
RCEP D	2025	2025	12,7	D!G4771
RCEP D	2026	2026	10,9	D!H4771
RCEP D	2027	2027	9,1	D!I4771
RCEP E	2022	2022	18	E!D4774
RCEP E	2023	2023	16	E!E4774
RCEP E	2024	2024	14	E!F4774
RCEP E	2025	2025	12	E!G4774
RCEP E	2026	2026	10	E!H4774
RCEP E	2027	2027	8	E!I4774
RCEP F	2022	2022	18	F!D4771
RCEP F	2023	2023	16	F!E4771
RCEP F	2024	2024	14	F!F4771
RCEP F	2025	2025	12	F!G4771
RCEP F	2026	2026	10	F!H4771
RCEP F	2027	2027	8	F!I4771
VIFTA	2024	2024	16	VI!F4399
VIFTA	2025	2025	12	VI!G4399
VIFTA	2026	2026	8	VI!H4399
VIFTA	2027	2027	4	VI!I4399

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ		10/2024/TT-BXD	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 10%, RCEP (Annex B) 10%, RCEP (Annex C) 10%, RCEP (Annex E) 10%, RCEP (Annex F) 10%, RCEP (Annex D) 10.9%, AHKFTA 20%, AIFTA 22.5%: 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; 3209.10.90 is distinguished from its siblings by: Other.	3209.10.10 Varnishes (including lacquers); 3209.10.40 Leather paints; 3209.10.50 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 3209.10.90. 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 3209.10.90 was checked against BT2026 (cell BT2026!N4874), 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

Item policy

Item policy
SPHH VLXD nhóm 2 (10/2024/TT-BXD) KTCL sau TQ

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.