Vietnam Tariff Intelligence

HS 3307.90.40 detail

HS code	3307.90.40
Description	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties / - Other: / - - Other perfumery or cosmetics, including depilatories
Unit	kg/lít
Generated	08/11/2026 13:46:41
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/33079040/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4993
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N4993
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4993
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
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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4888

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4849
ATIGA	2023	2023	0	AT!F4849
ATIGA	2024	2024	0	AT!G4849
ATIGA	2025	2025	0	AT!H4849
ATIGA	2026	2026	0	AT!I4849
ATIGA	2027	2027	0	AT!J4849
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E4893
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4893
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4893
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4893
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4893
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4893
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4891
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4891
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4891
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4891
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4891
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4891
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4891
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4855
AIFTA	30/12/2022	2022	5	AI!F4851
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4851
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4851
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4851
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4851
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4851

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4860
VKFTA	2023	2023	0	VK!F4860
VKFTA	2024	2024	0	VK!G4860
VKFTA	2025	2025	0	VK!H4860
VKFTA	2026	2026	0	VK!I4860
VKFTA	2027	2027	0	VK!J4860
VCFTA	2022	2022	6	VC!D4898
VCFTA	2023	2023	3	VC!E4898
VCFTA	2024	2024	0	VC!F4898
VCFTA	2025	2025	0	VC!G4898
VCFTA	2026	2026	0	VC!H4898
VCFTA	2027	2027	0	VC!I4898
VN-EAEU	2022	2022	5,5	EAV!D4895
VN-EAEU	2023	2023	3,6	EAV!E4895
VN-EAEU	2024	2024	1,8	EAV!F4895
VN-EAEU	2025	2025	0	EAV!G4895
VN-EAEU	2026	2026	0	EAV!H4895
VN-EAEU	2027	2027	0	EAV!I4895
AHKFTA	2022	2022	20	AKH!D4903
AHKFTA	2023	2023	20	AKH!E4903
AHKFTA	2024	2024	20	AKH!F4903
AHKFTA	2025	2025	20	AKH!G4903
AHKFTA	2026	2026	20	AKH!H4903
AHKFTA	2027	2027	20	AKH!I4903
EVFTA	2022	2022	12,5	EV-NK!D4874
EVFTA	2023	2023	10	EV-NK!E4874

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F4874
EVFTA	2025	2025	5	EV-NK!G4874
EVFTA	2026	2026	2,5	EV-NK!H4874
EVFTA	2027	2027	0	EV-NK!I4874
UKVFTA	2022	2022	12,5	UKV!D4876
UKVFTA	2023	2023	10	UKV!E4876
UKVFTA	2024	2024	7,5	UKV!F4876
UKVFTA	2025	2025	5	UKV!G4876
UKVFTA	2026	2026	2,5	UKV!H4876
UKVFTA	2027	2027	0	UKV!I4876
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4874
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4874
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4874
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4874
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4874
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4874
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4874
RCEP A	2022	2022	18	RCEPT-A!D4895
RCEP A	2023	2023	16	RCEPT-A!E4895
RCEP A	2024	2024	14	RCEPT-A!F4895
RCEP A	2025	2025	12	RCEPT-A!G4895
RCEP A	2026	2026	10	RCEPT-A!H4895
RCEP A	2027	2027	8	RCEPT-A!I4895
RCEP B	2022	2022	18	B!D4895
RCEP B	2023	2023	16	B!E4895
RCEP B	2024	2024	14	B!F4895

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G4895
RCEP B	2026	2026	10	B!H4895
RCEP B	2027	2027	8	B!I4895
RCEP C	2022	2022	18	C!D4895
RCEP C	2023	2023	16	C!E4895
RCEP C	2024	2024	14	C!F4895
RCEP C	2025	2025	12	C!G4895
RCEP C	2026	2026	10	C!H4895
RCEP C	2027	2027	8	C!I4895
RCEP D	2022	2022	18,2	D!D4895
RCEP D	2023	2023	16,4	D!E4895
RCEP D	2024	2024	14,5	D!F4895
RCEP D	2025	2025	12,7	D!G4895
RCEP D	2026	2026	10,9	D!H4895
RCEP D	2027	2027	9,1	D!I4895
RCEP E	2022	2022	18	E!D4898
RCEP E	2023	2023	16	E!E4898
RCEP E	2024	2024	14	E!F4898
RCEP E	2025	2025	12	E!G4898
RCEP E	2026	2026	10	E!H4898
RCEP E	2027	2027	8	E!I4898
RCEP F	2022	2022	18	F!D4895
RCEP F	2023	2023	16	F!E4895
RCEP F	2024	2024	14	F!F4895
RCEP F	2025	2025	12	F!G4895
RCEP F	2026	2026	10	F!H4895

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I4895
VIFTA	2024	2024	16	VI!F4511
VIFTA	2025	2025	12	VI!G4511
VIFTA	2026	2026	8	VI!H4511
VIFTA	2027	2027	4	VI!I4511

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 3307.90 has 5 lines; 3307.90.40 is distinguished from its siblings by: Other perfumery or cosmetics, including depilatories.	3307.90.10 Animal toilet preparations; 3307.90.30 Papers and tissues, impregnated or coated with perfume or cosmetics; 3307.90.50 Contact lens or artificial eye solutions; 3307.90.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3307.90.40. 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 20% for 3307.90.40 was checked against BT2026 (cell BT2026!N4993), 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
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)

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.