Vietnam Tariff Intelligence

HS 3405.90.10 detail

HS code	3405.90.10
Description	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04 / - Other: / - - Metal polishes
Unit	kg
Generated	11/11/2026 05:52:00
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/34059010/

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!K5112
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5112
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5112
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
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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E4993

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4954
ATIGA	2023	2023	0	AT!F4954
ATIGA	2024	2024	0	AT!G4954
ATIGA	2025	2025	0	AT!H4954
ATIGA	2026	2026	0	AT!I4954
ATIGA	2027	2027	0	AT!J4954
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E4998
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4998
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4998
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4998
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4998
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4998
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E4996
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F4996
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4996
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4996
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4996
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4996
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4996
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4960
AIFTA	30/12/2022	2022	16	AI!F4956
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G4956
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H4956
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I4956
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J4956
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K4956

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4965
VKFTA	2023	2023	0	VK!F4965
VKFTA	2024	2024	0	VK!G4965
VKFTA	2025	2025	0	VK!H4965
VKFTA	2026	2026	0	VK!I4965
VKFTA	2027	2027	0	VK!J4965
VCFTA	2022	2022	4	VC!D5003
VCFTA	2023	2023	2	VC!E5003
VCFTA	2024	2024	0	VC!F5003
VCFTA	2025	2025	0	VC!G5003
VCFTA	2026	2026	0	VC!H5003
VCFTA	2027	2027	0	VC!I5003
VN-EAEU	2022	2022	0	EAV!D5000
VN-EAEU	2023	2023	0	EAV!E5000
VN-EAEU	2024	2024	0	EAV!F5000
VN-EAEU	2025	2025	0	EAV!G5000
VN-EAEU	2026	2026	0	EAV!H5000
VN-EAEU	2027	2027	0	EAV!I5000
AHKFTA	2022	2022	20	AKH!D5008
AHKFTA	2023	2023	20	AKH!E5008
AHKFTA	2024	2024	20	AKH!F5008
AHKFTA	2025	2025	20	AKH!G5008
AHKFTA	2026	2026	20	AKH!H5008
AHKFTA	2027	2027	20	AKH!I5008
EVFTA	2022	2022	12,5	EV-NK!D4979
EVFTA	2023	2023	10	EV-NK!E4979

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F4979
EVFTA	2025	2025	5	EV-NK!G4979
EVFTA	2026	2026	2,5	EV-NK!H4979
EVFTA	2027	2027	0	EV-NK!I4979
UKVFTA	2022	2022	12,5	UKV!D4981
UKVFTA	2023	2023	10	UKV!E4981
UKVFTA	2024	2024	7,5	UKV!F4981
UKVFTA	2025	2025	5	UKV!G4981
UKVFTA	2026	2026	2,5	UKV!H4981
UKVFTA	2027	2027	0	UKV!I4981
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4979
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4979
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4979
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4979
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4979
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4979
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4979
RCEP A	2022	2022	18	RCEPT-A!D5000
RCEP A	2023	2023	16	RCEPT-A!E5000
RCEP A	2024	2024	14	RCEPT-A!F5000
RCEP A	2025	2025	12	RCEPT-A!G5000
RCEP A	2026	2026	10	RCEPT-A!H5000
RCEP A	2027	2027	8	RCEPT-A!I5000
RCEP B	2022	2022	18	B!D5000
RCEP B	2023	2023	16	B!E5000
RCEP B	2024	2024	14	B!F5000

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G5000
RCEP B	2026	2026	10	B!H5000
RCEP B	2027	2027	8	B!I5000
RCEP C	2022	2022	18	C!D5000
RCEP C	2023	2023	16	C!E5000
RCEP C	2024	2024	14	C!F5000
RCEP C	2025	2025	12	C!G5000
RCEP C	2026	2026	10	C!H5000
RCEP C	2027	2027	8	C!I5000
RCEP D	2022	2022	18,2	D!D5000
RCEP D	2023	2023	16,4	D!E5000
RCEP D	2024	2024	14,5	D!F5000
RCEP D	2025	2025	12,7	D!G5000
RCEP D	2026	2026	10,9	D!H5000
RCEP D	2027	2027	9,1	D!I5000
RCEP E	2022	2022	18	E!D5003
RCEP E	2023	2023	16	E!E5003
RCEP E	2024	2024	14	E!F5003
RCEP E	2025	2025	12	E!G5003
RCEP E	2026	2026	10	E!H5003
RCEP E	2027	2027	8	E!I5003
RCEP F	2022	2022	18	F!D5000
RCEP F	2023	2023	16	F!E5000
RCEP F	2024	2024	14	F!F5000
RCEP F	2025	2025	12	F!G5000
RCEP F	2026	2026	10	F!H5000

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I5000
VIFTA	2024	2024	18	VI!F4612
VIFTA	2025	2025	16	VI!G4612
VIFTA	2026	2026	14	VI!H4612
VIFTA	2027	2027	12	VI!I4612

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 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 3405.90 has 2 lines; 3405.90.10 is distinguished from its siblings by: Metal polishes.	3405.90.90 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
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 3405.90.10. 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 20% for 3405.90.10 was checked against BT2026 (cell BT2026!N5112), 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.