

Détail du SH 3208.10.90

|                        |                                                                                                                                                                                                                                                                |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 3208.10.90                                                                                                                                                                                                                                                     |
| Description            | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter / - Based on polyesters: / - - Other |
| Unité                  | kg/lít                                                                                                                                                                                                                                                         |
| Généré le              | 31/10/2026 05:42:49                                                                                                                                                                                                                                            |
| Version des données    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                     |
| Statut de vérification | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.                                                                                                                               |
| Lien                   | <a href="https://vietnamtariff.com/hs-code/32081090/">https://vietnamtariff.com/hs-code/32081090/</a>                                                                                                                                                          |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 15            | 15%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K4855 |
| Préférentiel (NPF)            | 10            | 10%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4855 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4855 |
| Taxe spéciale de consommation |               | Aucune donnée           |                |            |              |
| Taxe environnementale         |               | Aucune donnée           |                |            |              |
| Droit d'exportation           |               | Aucune donnée           |                |            |              |
| Taux à l'exportation CPTPP    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation EVFTA    |               | Aucune donnée           |                |            |              |
| Taux à l'exportation UKVFTA   |               | Aucune donnée           |                |            |              |

Taux préférentiels spéciaux (ALE) - 2026

| FTA     | Valeur source | Taux | Base des données          | Période                                | Preuve de l'origine | Base juridique | Statut     |
|---------|---------------|------|---------------------------|----------------------------------------|---------------------|----------------|------------|
| AANZFTA | 0             | 0%   | Tarif consolidé<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                | 121/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source       | Taux                     | Base des données       | Période                                | Preuve de l'origine               | Base juridique | Statut     |
|-----------------|---------------------|--------------------------|------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA           | 0 (-KH, LA, MY, TH) | 0% (sauf KH, LA, MY, TH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP           | 0                   | 0%                       | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| ATIGA           | 0                   | 0%                       | Tarif consolidé BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP           | 0                   | 0%                       | Tarif consolidé BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA           | 0                   | 0%                       | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA          | 0                   | 0%                       | Tarif consolidé BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA           | 0                   | 0%                       | Tarif consolidé BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA           | 0                   | 0%                       | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VN-EAEU         | 0                   | 0%                       | Tarif consolidé BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO          | 0                   | 0%                       | Tarif consolidé BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| VIFTA           | 0                   | 0%                       | Tarif consolidé BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| AKFTA           | 5                   | 5%                       | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 5                   | 5%                       | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 5                   | 5%                       | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 5                   | 5%                       | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA             | Valeur source | Taux           | Base des données       | Période                 | Preuve de l'origine               | Base juridique | Statut           |
|-----------------|---------------|----------------|------------------------|-------------------------|-----------------------------------|----------------|------------------|
| RCEP (Annexe E) | 5             | 5%             | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe F) | 5             | 5%             | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| VKFTA           | 5             | 5%             | Tarif consolidé BT2026 | 2026                    | VK                                | 125/2022/NĐ-CP | Ad valorem       |
| RCEP (Annexe D) | 5,5           | 5,5%           | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| AHKFTA          | 10            | 10%            | Tarif consolidé BT2026 | 2026                    | AHK                               | 123/2022/NĐ-CP | Ad valorem       |
| VN-CAM          |               | Aucune donnée  | Aucune donnée          |                         | S                                 | 56/2026/NĐ-CP  | Aucune donnée    |
| VNCU            |               | Aucune donnée  | Aucune donnée          |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Aucune donnée    |
| AIFTA           | *             | * non éligible | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Non éligible (*) |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E4744 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E4705 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F4705 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G4705 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H4705 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I4705 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J4705 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 0             | AJ!E4743 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F4743 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G4743   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H4743   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I4743   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J4743   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E4747   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F4747   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G4747   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H4747   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I4747   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J4747   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 5             | AK!F4747   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H4711 |
| AIFTA   | 30/12/2022                             | 2022  | *             | AI!F4707   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | *             | AI!G4707   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | *             | AI!H4707   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | *             | AI!I4707   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | *             | AI!J4707   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | *             | AI!K4707   |
| VKFTA   | 2022                                   | 2022  | 5             | VK!E4707   |
| VKFTA   | 2023                                   | 2023  | 5             | VK!F4707   |
| VKFTA   | 2024                                   | 2024  | 5             | VK!G4707   |
| VKFTA   | 2025                                   | 2025  | 5             | VK!H4707   |
| VKFTA   | 2026                                   | 2026  | 5             | VK!I4707   |
| VKFTA   | 2027                                   | 2027  | 5             | VK!J4707   |
| VCFTA   | 2022                                   | 2022  | 2             | VC!D4754   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E4754   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F4754    |
| VCFTA   | 2025    | 2025  | 0             | VC!G4754    |
| VCFTA   | 2026    | 2026  | 0             | VC!H4754    |
| VCFTA   | 2027    | 2027  | 0             | VC!I4754    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D4751   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E4751   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F4751   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G4751   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H4751   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I4751   |
| AHKFTA  | 2022    | 2022  | 10            | AKH!D4759   |
| AHKFTA  | 2023    | 2023  | 10            | AKH!E4759   |
| AHKFTA  | 2024    | 2024  | 10            | AKH!F4759   |
| AHKFTA  | 2025    | 2025  | 10            | AKH!G4759   |
| AHKFTA  | 2026    | 2026  | 10            | AKH!H4759   |
| AHKFTA  | 2027    | 2027  | 10            | AKH!I4759   |
| EVFTA   | 2022    | 2022  | 5             | EV-NK!D4730 |
| EVFTA   | 2023    | 2023  | 3,3           | EV-NK!E4730 |
| EVFTA   | 2024    | 2024  | 1,6           | EV-NK!F4730 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G4730 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H4730 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I4730 |
| UKVFTA  | 2022    | 2022  | 5             | UKV!D4732   |
| UKVFTA  | 2023    | 2023  | 3,3           | UKV!E4732   |
| UKVFTA  | 2024    | 2024  | 1,6           | UKV!F4732   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G4732   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H4732     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I4732     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D4730   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E4730   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F4730   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G4730   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H4730   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I4730   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J4730   |
| RCEP A | 2022    | 2022           | 9             | RCEPT-A!D4751 |
| RCEP A | 2023    | 2023           | 8             | RCEPT-A!E4751 |
| RCEP A | 2024    | 2024           | 7             | RCEPT-A!F4751 |
| RCEP A | 2025    | 2025           | 6             | RCEPT-A!G4751 |
| RCEP A | 2026    | 2026           | 5             | RCEPT-A!H4751 |
| RCEP A | 2027    | 2027           | 4             | RCEPT-A!I4751 |
| RCEP B | 2022    | 2022           | 9             | B!D4751       |
| RCEP B | 2023    | 2023           | 8             | B!E4751       |
| RCEP B | 2024    | 2024           | 7             | B!F4751       |
| RCEP B | 2025    | 2025           | 6             | B!G4751       |
| RCEP B | 2026    | 2026           | 5             | B!H4751       |
| RCEP B | 2027    | 2027           | 4             | B!I4751       |
| RCEP C | 2022    | 2022           | 9             | C!D4751       |
| RCEP C | 2023    | 2023           | 8             | C!E4751       |
| RCEP C | 2024    | 2024           | 7             | C!F4751       |
| RCEP C | 2025    | 2025           | 6             | C!G4751       |
| RCEP C | 2026    | 2026           | 5             | C!H4751       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 4             | C!I4751  |
| RCEP D | 2022    | 2022  | 9,1           | D!D4751  |
| RCEP D | 2023    | 2023  | 8,2           | D!E4751  |
| RCEP D | 2024    | 2024  | 7,3           | D!F4751  |
| RCEP D | 2025    | 2025  | 6,4           | D!G4751  |
| RCEP D | 2026    | 2026  | 5,5           | D!H4751  |
| RCEP D | 2027    | 2027  | 4,5           | D!I4751  |
| RCEP E | 2022    | 2022  | 9             | E!D4754  |
| RCEP E | 2023    | 2023  | 8             | E!E4754  |
| RCEP E | 2024    | 2024  | 7             | E!F4754  |
| RCEP E | 2025    | 2025  | 6             | E!G4754  |
| RCEP E | 2026    | 2026  | 5             | E!H4754  |
| RCEP E | 2027    | 2027  | 4             | E!I4754  |
| RCEP F | 2022    | 2022  | 9             | F!D4751  |
| RCEP F | 2023    | 2023  | 8             | F!E4751  |
| RCEP F | 2024    | 2024  | 7             | F!F4751  |
| RCEP F | 2025    | 2025  | 6             | F!G4751  |
| RCEP F | 2026    | 2026  | 5             | F!H4751  |
| RCEP F | 2027    | 2027  | 4             | F!I4751  |
| VIFTA  | 2024    | 2024  | 6.7           | VI!F4380 |
| VIFTA  | 2025    | 2025  | 3.3           | VI!G4380 |
| VIFTA  | 2026    | 2026  | 0             | VI!H4380 |
| VIFTA  | 2027    | 2027  | 0             | VI!I4380 |

### Conseils et avertissements

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| Code de risque | Niveau | Nom du risque                                              | Description                                                                                                                               | Données liées                                                                                                                   | Référence juridique | Action recommandée                                                                                           | Statut de vérification                          |
|----------------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| FTA-013        | YELLOW | FTA rate not lower than MFN                                | AHKFTA 10%: 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. | Non vérifié – contrôle nécessaire               |
| HS-003         | YELLOW | Classification Review Required – similar lines exist       | Subheading 3208.10 has 4 lines; 3208.10.90 is distinguished from its siblings by: Other.                                                  | 3208.10.11 Of a kind used in dentistry; 3208.10.19 Other; 3208.10.20 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.                  | Non vérifié – contrôle nécessaire               |
| 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.                                               | Non vérifié – contrôle nécessaire               |
| 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).              | Non vérifié – contrôle nécessaire               |
| TR-004         | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 3208.10.90. This does NOT mean there is no risk.                                              |                                                                                                                                 |                     | Check the MOIT Trade Remedies Authority database.                                                            | Non vérifié – contrôle nécessaire               |
| DQ-001         | GREEN  | MFN rate present in the source                             | The MFN rate 10% for 3208.10.90 was checked against BT2026 (cell BT2026!N4855), 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.     | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.