

Détail du SH 3208.20.90

|                        |                                                                                                                                                                                                                                                                               |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 3208.20.90                                                                                                                                                                                                                                                                    |
| 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 acrylic or vinyl polymers: / - - Other |
| Unité                  | kg/lít                                                                                                                                                                                                                                                                        |
| Généré le              | 30/10/2026 12:45:03                                                                                                                                                                                                                                                           |
| 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/32082090/">https://vietnamtariff.com/hs-code/32082090/</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!K4859 |
| Préférentiel (NPF)            | 10            | 10%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4859 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4859 |
| 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 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 (-TH)       | 0% (sauf TH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/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 |
| RCEP (Annexe E) | 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 F) | 5             | 5%                         | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/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             |
| AJCEP           | 0/0/0         | 0 / 0 / 0 (plusieurs taux) | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027   | AJ                                | 120/2022/NĐ-CP | Interprétation requise |
| VKFTA           | 0/5/5         | 0 / 5 / 5 (plusieurs taux) | Tarif consolidé BT2026 | 2026                    | VK                                | 125/2022/NĐ-CP | Interprétation requise |
| 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           | 11            | 11%                        | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem             |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source   |
|-------|----------------------------------------|-------|---------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E4748 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E4709 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F4709 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G4709 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H4709 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I4709 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J4709 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  |               | AJ!4747  |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  |               | AJ!4747  |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024  |               | AJ!4747  |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  |               | AJ!4747    |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  |               | AJ!4747    |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  |               | AJ!4747    |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 0             | VJ!E4751   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 0             | VJ!F4751   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G4751   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H4751   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I4751   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J4751   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 5             | AK!F4751   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H4715 |
| AIFTA   | 30/12/2022                             | 2022  | 12            | AI!F4711   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 11.5          | AI!G4711   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 11.5          | AI!H4711   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 11            | AI!I4711   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 11            | AI!J4711   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 11            | AI!K4711   |
| VKFTA   | 2022                                   | 2022  |               | VK!4711    |
| VKFTA   | 2023                                   | 2023  |               | VK!4711    |
| VKFTA   | 2024                                   | 2024  |               | VK!4711    |
| VKFTA   | 2025                                   | 2025  |               | VK!4711    |
| VKFTA   | 2026                                   | 2026  |               | VK!4711    |
| VKFTA   | 2027                                   | 2027  |               | VK!4711    |
| VCFTA   | 2022                                   | 2022  | 2             | VC!D4758   |
| VCFTA   | 2023                                   | 2023  | 1             | VC!E4758   |
| VCFTA   | 2024                                   | 2024  | 0             | VC!F4758   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2025    | 2025  | 0             | VC!G4758    |
| VCFTA   | 2026    | 2026  | 0             | VC!H4758    |
| VCFTA   | 2027    | 2027  | 0             | VC!I4758    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D4755   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E4755   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F4755   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G4755   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H4755   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I4755   |
| AHKFTA  | 2022    | 2022  | 10            | AKH!D4763   |
| AHKFTA  | 2023    | 2023  | 10            | AKH!E4763   |
| AHKFTA  | 2024    | 2024  | 10            | AKH!F4763   |
| AHKFTA  | 2025    | 2025  | 10            | AKH!G4763   |
| AHKFTA  | 2026    | 2026  | 10            | AKH!H4763   |
| AHKFTA  | 2027    | 2027  | 10            | AKH!I4763   |
| EVFTA   | 2022    | 2022  | 5             | EV-NK!D4734 |
| EVFTA   | 2023    | 2023  | 3,3           | EV-NK!E4734 |
| EVFTA   | 2024    | 2024  | 1,6           | EV-NK!F4734 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G4734 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H4734 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I4734 |
| UKVFTA  | 2022    | 2022  | 5             | UKV!D4736   |
| UKVFTA  | 2023    | 2023  | 3,3           | UKV!E4736   |
| UKVFTA  | 2024    | 2024  | 1,6           | UKV!F4736   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G4736   |
| UKVFTA  | 2026    | 2026  | 0             | UKV!H4736   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2027    | 2027           | 0             | UKV!I4736     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D4734   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E4734   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F4734   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G4734   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H4734   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I4734   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J4734   |
| RCEP A | 2022    | 2022           | 9             | RCEPT-A!D4755 |
| RCEP A | 2023    | 2023           | 8             | RCEPT-A!E4755 |
| RCEP A | 2024    | 2024           | 7             | RCEPT-A!F4755 |
| RCEP A | 2025    | 2025           | 6             | RCEPT-A!G4755 |
| RCEP A | 2026    | 2026           | 5             | RCEPT-A!H4755 |
| RCEP A | 2027    | 2027           | 4             | RCEPT-A!I4755 |
| RCEP B | 2022    | 2022           | 9             | B!D4755       |
| RCEP B | 2023    | 2023           | 8             | B!E4755       |
| RCEP B | 2024    | 2024           | 7             | B!F4755       |
| RCEP B | 2025    | 2025           | 6             | B!G4755       |
| RCEP B | 2026    | 2026           | 5             | B!H4755       |
| RCEP B | 2027    | 2027           | 4             | B!I4755       |
| RCEP C | 2022    | 2022           | 9             | C!D4755       |
| RCEP C | 2023    | 2023           | 8             | C!E4755       |
| RCEP C | 2024    | 2024           | 7             | C!F4755       |
| RCEP C | 2025    | 2025           | 6             | C!G4755       |
| RCEP C | 2026    | 2026           | 5             | C!H4755       |
| RCEP C | 2027    | 2027           | 4             | C!I4755       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP D | 2022    | 2022  | 9,1           | D!D4755  |
| RCEP D | 2023    | 2023  | 8,2           | D!E4755  |
| RCEP D | 2024    | 2024  | 7,3           | D!F4755  |
| RCEP D | 2025    | 2025  | 6,4           | D!G4755  |
| RCEP D | 2026    | 2026  | 5,5           | D!H4755  |
| RCEP D | 2027    | 2027  | 4,5           | D!I4755  |
| RCEP E | 2022    | 2022  | 9             | E!D4758  |
| RCEP E | 2023    | 2023  | 8             | E!E4758  |
| RCEP E | 2024    | 2024  | 7             | E!F4758  |
| RCEP E | 2025    | 2025  | 6             | E!G4758  |
| RCEP E | 2026    | 2026  | 5             | E!H4758  |
| RCEP E | 2027    | 2027  | 4             | E!I4758  |
| RCEP F | 2022    | 2022  | 9             | F!D4755  |
| RCEP F | 2023    | 2023  | 8             | F!E4755  |
| RCEP F | 2024    | 2024  | 7             | F!F4755  |
| RCEP F | 2025    | 2025  | 6             | F!G4755  |
| RCEP F | 2026    | 2026  | 5             | F!H4755  |
| RCEP F | 2027    | 2027  | 4             | F!I4755  |
| VIFTA  | 2024    | 2024  | 6.7           | VI!F4384 |
| VIFTA  | 2025    | 2025  | 3.3           | VI!G4384 |
| VIFTA  | 2026    | 2026  | 0             | VI!H4384 |
| VIFTA  | 2027    | 2027  | 0             | VI!I4384 |

Conseils et avertissements

| 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%, AIFTA 11%: 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 3208.20 has 3 lines; 3208.20.90 is distinguished from its siblings by: Other.                                                             | 3208.20.40 Anti-fouling and/or anti-corrosive paints for ships' hulls; 3208.20.70 Varnishes (including lacquers), of a kind used in dentistry | 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 3208.20.90. 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 3208.20.90 was checked against BT2026 (cell BT2026!N4859), 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.