

Détail du SH 3210.00.99

|                        |                                                                                                                                                              |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 3210.00.99                                                                                                                                                   |
| Description            | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather / - Other: / - - Other |
| Unité                  | kg/lít                                                                                                                                                       |
| Généré le              | 31/10/2026 12:50:38                                                                                                                                          |
| 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/32100099/">https://vietnamtariff.com/hs-code/32100099/</a>                                                        |

Taxes applicables en 2026

| Régime tarifaire              | Valeur source | Taux                    | Base juridique | en vigueur | Source       |
|-------------------------------|---------------|-------------------------|----------------|------------|--------------|
| Droit d'importation ordinaire | 30            | 30%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K4882 |
| Préférentiel (NPF)            | 20            | 20%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N4882 |
| TVA                           | 8/10          | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q4882 |
| 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             | 0%   | 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 |
| AKFTA           | 5             | 5%   | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| VKFTA           | 5             | 5%   | Tarif consolidé BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 10            | 10%  | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 10            | 10%  | Tarif consolidé BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 10            | 10%  | 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) | 10            | 10%           | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe F) | 10            | 10%           | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| RCEP (Annexe D) | 10,9          | 10,9%         | Tarif consolidé BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem    |
| VIFTA           | 8             | 8%            | Tarif consolidé BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem    |
| AHKFTA          | 20            | 20%           | 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           | 22.5          | 22,5%         | 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!E4773 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E4734 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F4734 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G4734 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H4734 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I4734 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J4734 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 2             | AJ!E4778 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F4778 |

| FTA     | Période                                | Année | Valeur source | Source     |
|---------|----------------------------------------|-------|---------------|------------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G4778   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H4778   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I4778   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J4778   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 4             | VJ!E4776   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 2             | VJ!F4776   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G4776   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H4776   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I4776   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J4776   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 5             | AK!F4776   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H4740 |
| AIFTA   | 30/12/2022                             | 2022  | 24            | AI!F4736   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 23            | AI!G4736   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 23            | AI!H4736   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 22.5          | AI!I4736   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 22.5          | AI!J4736   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 22.5          | AI!K4736   |
| VKFTA   | 2022                                   | 2022  | 5             | VK!E4745   |
| VKFTA   | 2023                                   | 2023  | 5             | VK!F4745   |
| VKFTA   | 2024                                   | 2024  | 5             | VK!G4745   |
| VKFTA   | 2025                                   | 2025  | 5             | VK!H4745   |
| VKFTA   | 2026                                   | 2026  | 5             | VK!I4745   |
| VKFTA   | 2027                                   | 2027  | 5             | VK!J4745   |
| VCFTA   | 2022                                   | 2022  | 5             | VC!D4783   |
| VCFTA   | 2023                                   | 2023  | 2             | VC!E4783   |

| FTA     | Période | Année | Valeur source | Source      |
|---------|---------|-------|---------------|-------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F4783    |
| VCFTA   | 2025    | 2025  | 0             | VC!G4783    |
| VCFTA   | 2026    | 2026  | 0             | VC!H4783    |
| VCFTA   | 2027    | 2027  | 0             | VC!I4783    |
| VN-EAEU | 2022    | 2022  | 5,5           | EAV!D4780   |
| VN-EAEU | 2023    | 2023  | 3,6           | EAV!E4780   |
| VN-EAEU | 2024    | 2024  | 1,8           | EAV!F4780   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G4780   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H4780   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I4780   |
| AHKFTA  | 2022    | 2022  | 20            | AKH!D4788   |
| AHKFTA  | 2023    | 2023  | 20            | AKH!E4788   |
| AHKFTA  | 2024    | 2024  | 20            | AKH!F4788   |
| AHKFTA  | 2025    | 2025  | 20            | AKH!G4788   |
| AHKFTA  | 2026    | 2026  | 20            | AKH!H4788   |
| AHKFTA  | 2027    | 2027  | 20            | AKH!I4788   |
| EVFTA   | 2022    | 2022  | 10            | EV-NK!D4759 |
| EVFTA   | 2023    | 2023  | 6,6           | EV-NK!E4759 |
| EVFTA   | 2024    | 2024  | 3,3           | EV-NK!F4759 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G4759 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H4759 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I4759 |
| UKVFTA  | 2022    | 2022  | 10            | UKV!D4761   |
| UKVFTA  | 2023    | 2023  | 6,6           | UKV!E4761   |
| UKVFTA  | 2024    | 2024  | 3,3           | UKV!F4761   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G4761   |

| FTA    | Période | Année          | Valeur source | Source        |
|--------|---------|----------------|---------------|---------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H4761     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I4761     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D4759   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E4759   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F4759   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G4759   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H4759   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I4759   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J4759   |
| RCEP A | 2022    | 2022           | 18            | RCEPT-A!D4780 |
| RCEP A | 2023    | 2023           | 16            | RCEPT-A!E4780 |
| RCEP A | 2024    | 2024           | 14            | RCEPT-A!F4780 |
| RCEP A | 2025    | 2025           | 12            | RCEPT-A!G4780 |
| RCEP A | 2026    | 2026           | 10            | RCEPT-A!H4780 |
| RCEP A | 2027    | 2027           | 8             | RCEPT-A!I4780 |
| RCEP B | 2022    | 2022           | 18            | B!D4780       |
| RCEP B | 2023    | 2023           | 16            | B!E4780       |
| RCEP B | 2024    | 2024           | 14            | B!F4780       |
| RCEP B | 2025    | 2025           | 12            | B!G4780       |
| RCEP B | 2026    | 2026           | 10            | B!H4780       |
| RCEP B | 2027    | 2027           | 8             | B!I4780       |
| RCEP C | 2022    | 2022           | 18            | C!D4780       |
| RCEP C | 2023    | 2023           | 16            | C!E4780       |
| RCEP C | 2024    | 2024           | 14            | C!F4780       |
| RCEP C | 2025    | 2025           | 12            | C!G4780       |
| RCEP C | 2026    | 2026           | 10            | C!H4780       |

| FTA    | Période | Année | Valeur source | Source   |
|--------|---------|-------|---------------|----------|
| RCEP C | 2027    | 2027  | 8             | C!I4780  |
| RCEP D | 2022    | 2022  | 18,2          | D!D4780  |
| RCEP D | 2023    | 2023  | 16,4          | D!E4780  |
| RCEP D | 2024    | 2024  | 14,5          | D!F4780  |
| RCEP D | 2025    | 2025  | 12,7          | D!G4780  |
| RCEP D | 2026    | 2026  | 10,9          | D!H4780  |
| RCEP D | 2027    | 2027  | 9,1           | D!I4780  |
| RCEP E | 2022    | 2022  | 18            | E!D4783  |
| RCEP E | 2023    | 2023  | 16            | E!E4783  |
| RCEP E | 2024    | 2024  | 14            | E!F4783  |
| RCEP E | 2025    | 2025  | 12            | E!G4783  |
| RCEP E | 2026    | 2026  | 10            | E!H4783  |
| RCEP E | 2027    | 2027  | 8             | E!I4783  |
| RCEP F | 2022    | 2022  | 18            | F!D4780  |
| RCEP F | 2023    | 2023  | 16            | F!E4780  |
| RCEP F | 2024    | 2024  | 14            | F!F4780  |
| RCEP F | 2025    | 2025  | 12            | F!G4780  |
| RCEP F | 2026    | 2026  | 10            | F!H4780  |
| RCEP F | 2027    | 2027  | 8             | F!I4780  |
| VIFTA  | 2024    | 2024  | 16            | VI!F4407 |
| VIFTA  | 2025    | 2025  | 12            | VI!G4407 |
| VIFTA  | 2026    | 2026  | 8             | VI!H4407 |
| VIFTA  | 2027    | 2027  | 4             | VI!I4407 |

### 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 20%, AIFTA 22,5%: 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. | Non vérifié – contrôle nécessaire               |
| HS-003         | YELLOW | Classification Review Required – similar lines exist       | Subheading 3210.00 has 5 lines; 3210.00.99 is distinguished from its siblings by: Other.                                                               | 3210.00.10 Varnishes (including lacquers); 3210.00.20 Distempers; 3210.00.30 Prepared water pigments of a kind used for finishing leather; 3210.00.91 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 3210.00.99. 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 20% for 3210.00.99 was checked against BT2026 (cell BT2026!N4882), 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.