Vietnam Tariff Intelligence

HS 3207.40.00 detail

HS code	3207.40.00
Description	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes / - Glass frit and other glass, in the form of powder, granules or flakes
Unit	kg
Generated	31/10/2026 14:02:09
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://vietnamtariff.com/hs-code/32074000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4848
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N4848
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4848
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E4736

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4697
ATIGA	2023	2023	0	AT!F4697
ATIGA	2024	2024	0	AT!G4697
ATIGA	2025	2025	0	AT!H4697
ATIGA	2026	2026	0	AT!I4697
ATIGA	2027	2027	0	AT!J4697
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4735
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4735
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4735
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4735
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4735
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4735
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4739
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4739
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4739
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4739
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4739
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4739
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4739
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4703
AIFTA	30/12/2022	2022	0	AI!F4699
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4699
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4699
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4699
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4699
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4699

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4699
VKFTA	2023	2023	0	VK!F4699
VKFTA	2024	2024	0	VK!G4699
VKFTA	2025	2025	0	VK!H4699
VKFTA	2026	2026	0	VK!I4699
VKFTA	2027	2027	0	VK!J4699
VCFTA	2022	2022	0	VC!D4746
VCFTA	2023	2023	0	VC!E4746
VCFTA	2024	2024	0	VC!F4746
VCFTA	2025	2025	0	VC!G4746
VCFTA	2026	2026	0	VC!H4746
VCFTA	2027	2027	0	VC!I4746
VN-EAEU	2022	2022	0	EAV!D4743
VN-EAEU	2023	2023	0	EAV!E4743
VN-EAEU	2024	2024	0	EAV!F4743
VN-EAEU	2025	2025	0	EAV!G4743
VN-EAEU	2026	2026	0	EAV!H4743
VN-EAEU	2027	2027	0	EAV!I4743
AHKFTA	2022	2022	0	AKH!D4751
AHKFTA	2023	2023	0	AKH!E4751
AHKFTA	2024	2024	0	AKH!F4751
AHKFTA	2025	2025	0	AKH!G4751
AHKFTA	2026	2026	0	AKH!H4751
AHKFTA	2027	2027	0	AKH!I4751
EVFTA	2022	2022	0	EV-NK!D4722
EVFTA	2023	2023	0	EV-NK!E4722

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4722
EVFTA	2025	2025	0	EV-NK!G4722
EVFTA	2026	2026	0	EV-NK!H4722
EVFTA	2027	2027	0	EV-NK!I4722
UKVFTA	2022	2022	0	UKV!D4724
UKVFTA	2023	2023	0	UKV!E4724
UKVFTA	2024	2024	0	UKV!F4724
UKVFTA	2025	2025	0	UKV!G4724
UKVFTA	2026	2026	0	UKV!H4724
UKVFTA	2027	2027	0	UKV!I4724
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4722
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4722
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4722
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4722
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4722
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4722
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4722
RCEP A	2022	2022	0	RCEPT-A!D4743
RCEP A	2023	2023	0	RCEPT-A!E4743
RCEP A	2024	2024	0	RCEPT-A!F4743
RCEP A	2025	2025	0	RCEPT-A!G4743
RCEP A	2026	2026	0	RCEPT-A!H4743
RCEP A	2027	2027	0	RCEPT-A!I4743
RCEP B	2022	2022	0	B!D4743
RCEP B	2023	2023	0	B!E4743
RCEP B	2024	2024	0	B!F4743

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4743
RCEP B	2026	2026	0	B!H4743
RCEP B	2027	2027	0	B!I4743
RCEP C	2022	2022	0	C!D4743
RCEP C	2023	2023	0	C!E4743
RCEP C	2024	2024	0	C!F4743
RCEP C	2025	2025	0	C!G4743
RCEP C	2026	2026	0	C!H4743
RCEP C	2027	2027	0	C!I4743
RCEP D	2022	2022	0	D!D4743
RCEP D	2023	2023	0	D!E4743
RCEP D	2024	2024	0	D!F4743
RCEP D	2025	2025	0	D!G4743
RCEP D	2026	2026	0	D!H4743
RCEP D	2027	2027	0	D!I4743
RCEP E	2022	2022	0	E!D4746
RCEP E	2023	2023	0	E!E4746
RCEP E	2024	2024	0	E!F4746
RCEP E	2025	2025	0	E!G4746
RCEP E	2026	2026	0	E!H4746
RCEP E	2027	2027	0	E!I4746
RCEP F	2022	2022	0	F!D4743
RCEP F	2023	2023	0	F!E4743
RCEP F	2024	2024	0	F!F4743
RCEP F	2025	2025	0	F!G4743
RCEP F	2026	2026	0	F!H4743

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4743
VIFTA	2024	2024	0	VI!F4373
VIFTA	2025	2025	0	VI!G4373
VIFTA	2026	2026	0	VI!H4373
VIFTA	2027	2027	0	VI!I4373

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3207.40.00. 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 0% for 3207.40.00 was checked against BT2026 (cell BT2026!N4848), 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.