Vietnam Tariff Intelligence

HS 3208.90.21 detail

HS code	3208.90.21
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 / - Other: / - - Varnishes (including lacquers), not exceeding 100 oC heat resistance: / - - - Of a kind used in dentistry
Unit	kg/lít
Generated	08/11/2026 19:35:59
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/32089021/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4865
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4865
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4865
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
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
AIFTA	3.5	3.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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!E4754

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4715
ATIGA	2023	2023	0	AT!F4715
ATIGA	2024	2024	0	AT!G4715
ATIGA	2025	2025	0	AT!H4715
ATIGA	2026	2026	0	AT!I4715
ATIGA	2027	2027	0	AT!J4715
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4756
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4756
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4756
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4756
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4756
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4756
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4757
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4757
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4757
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4757
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4757
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4757
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4757
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4721
AIFTA	30/12/2022	2022	4	AI!F4717
AIFTA	31/12/2022 - 30/12/2023	2023	3.5	AI!G4717
AIFTA	31/12/2023 - 30/12/2024	2024	3.5	AI!H4717
AIFTA	31/12/2024 - 31/12/2025	2025	3.5	AI!I4717
AIFTA	01/01/2026 - 31/12/2026	2026	3.5	AI!J4717
AIFTA	01/01/2027 - 31/12/2027	2027	3.5	AI!K4717

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4720
VKFTA	2023	2023	0	VK!F4720
VKFTA	2024	2024	0	VK!G4720
VKFTA	2025	2025	0	VK!H4720
VKFTA	2026	2026	0	VK!I4720
VKFTA	2027	2027	0	VK!J4720
VCFTA	2022	2022	5	VC!D4764
VCFTA	2023	2023	5	VC!E4764
VCFTA	2024	2024	0	VC!F4764
VCFTA	2025	2025	0	VC!G4764
VCFTA	2026	2026	0	VC!H4764
VCFTA	2027	2027	0	VC!I4764
VN-EAEU	2022	2022	0	EAV!D4761
VN-EAEU	2023	2023	0	EAV!E4761
VN-EAEU	2024	2024	0	EAV!F4761
VN-EAEU	2025	2025	0	EAV!G4761
VN-EAEU	2026	2026	0	EAV!H4761
VN-EAEU	2027	2027	0	EAV!I4761
AHKFTA	2022	2022	0	AKH!D4769
AHKFTA	2023	2023	0	AKH!E4769
AHKFTA	2024	2024	0	AKH!F4769
AHKFTA	2025	2025	0	AKH!G4769
AHKFTA	2026	2026	0	AKH!H4769
AHKFTA	2027	2027	0	AKH!I4769
EVFTA	2022	2022	0	EV-NK!D4740
EVFTA	2023	2023	0	EV-NK!E4740

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4740
EVFTA	2025	2025	0	EV-NK!G4740
EVFTA	2026	2026	0	EV-NK!H4740
EVFTA	2027	2027	0	EV-NK!I4740
UKVFTA	2022	2022	0	UKV!D4742
UKVFTA	2023	2023	0	UKV!E4742
UKVFTA	2024	2024	0	UKV!F4742
UKVFTA	2025	2025	0	UKV!G4742
UKVFTA	2026	2026	0	UKV!H4742
UKVFTA	2027	2027	0	UKV!I4742
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4740
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4740
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4740
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4740
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4740
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4740
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4740
RCEP A	2022	2022	0	RCEPT-A!D4761
RCEP A	2023	2023	0	RCEPT-A!E4761
RCEP A	2024	2024	0	RCEPT-A!F4761
RCEP A	2025	2025	0	RCEPT-A!G4761
RCEP A	2026	2026	0	RCEPT-A!H4761
RCEP A	2027	2027	0	RCEPT-A!I4761
RCEP B	2022	2022	0	B!D4761
RCEP B	2023	2023	0	B!E4761
RCEP B	2024	2024	0	B!F4761

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4761
RCEP B	2026	2026	0	B!H4761
RCEP B	2027	2027	0	B!I4761
RCEP C	2022	2022	0	C!D4761
RCEP C	2023	2023	0	C!E4761
RCEP C	2024	2024	0	C!F4761
RCEP C	2025	2025	0	C!G4761
RCEP C	2026	2026	0	C!H4761
RCEP C	2027	2027	0	C!I4761
RCEP D	2022	2022	0	D!D4761
RCEP D	2023	2023	0	D!E4761
RCEP D	2024	2024	0	D!F4761
RCEP D	2025	2025	0	D!G4761
RCEP D	2026	2026	0	D!H4761
RCEP D	2027	2027	0	D!I4761
RCEP E	2022	2022	0	E!D4764
RCEP E	2023	2023	0	E!E4764
RCEP E	2024	2024	0	E!F4764
RCEP E	2025	2025	0	E!G4764
RCEP E	2026	2026	0	E!H4764
RCEP E	2027	2027	0	E!I4764
RCEP F	2022	2022	0	F!D4761
RCEP F	2023	2023	0	F!E4761
RCEP F	2024	2024	0	F!F4761
RCEP F	2025	2025	0	F!G4761
RCEP F	2026	2026	0	F!H4761

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4761
VIFTA	2024	2024	4.3	VI!F4390
VIFTA	2025	2025	3.6	VI!G4390
VIFTA	2026	2026	2.9	VI!H4390
VIFTA	2027	2027	2.1	VI!I4390

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3208.90 has 6 lines; 3208.90.21 is distinguished from its siblings by: Of a kind used in dentistry.	3208.90.11 Of a kind used in dentistry; 3208.90.19 Other; 3208.90.29 Other; 3208.90.30 Anti-fouling and/or anti-corrosive paints for ships’ hulls; 3208.90.90 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 3208.90.21. 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 5% for 3208.90.21 was checked against BT2026 (cell BT2026!N4865), 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.