Vietnam Tariff Intelligence

HS 3208.90.29 detail

HS code	3208.90.29
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: / - - - Other
Unit	kg/lít
Generated	01/11/2026 05:52:22
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/32089029/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4866
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4866
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4866
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 (-KH, TH)	0% (except KH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4755
ATIGA	2022	2022	0	AT!E4716
ATIGA	2023	2023	0	AT!F4716
ATIGA	2024	2024	0	AT!G4716
ATIGA	2025	2025	0	AT!H4716
ATIGA	2026	2026	0	AT!I4716
ATIGA	2027	2027	0	AT!J4716
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4757
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4757
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4757
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4757

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4757
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4757
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4758
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4758
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4758
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4758
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4758
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4758
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4758
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4722
AIFTA	30/12/2022	2022	24	AI!F4718
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G4718
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H4718
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I4718
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J4718
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K4718
VKFTA	2022	2022	5	VK!E4721
VKFTA	2023	2023	5	VK!F4721
VKFTA	2024	2024	5	VK!G4721
VKFTA	2025	2025	5	VK!H4721
VKFTA	2026	2026	5	VK!I4721
VKFTA	2027	2027	5	VK!J4721
VCFTA	2022	2022	5	VC!D4765
VCFTA	2023	2023	2	VC!E4765
VCFTA	2024	2024	0	VC!F4765
VCFTA	2025	2025	0	VC!G4765

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4765
VCFTA	2027	2027	0	VC!I4765
VN-EAEU	2022	2022	0	EAV!D4762
VN-EAEU	2023	2023	0	EAV!E4762
VN-EAEU	2024	2024	0	EAV!F4762
VN-EAEU	2025	2025	0	EAV!G4762
VN-EAEU	2026	2026	0	EAV!H4762
VN-EAEU	2027	2027	0	EAV!I4762
AHKFTA	2022	2022	10	AKH!D4770
AHKFTA	2023	2023	10	AKH!E4770
AHKFTA	2024	2024	10	AKH!F4770
AHKFTA	2025	2025	10	AKH!G4770
AHKFTA	2026	2026	10	AKH!H4770
AHKFTA	2027	2027	10	AKH!I4770
EVFTA	2022	2022	5	EV-NK!D4741
EVFTA	2023	2023	3,3	EV-NK!E4741
EVFTA	2024	2024	1,6	EV-NK!F4741
EVFTA	2025	2025	0	EV-NK!G4741
EVFTA	2026	2026	0	EV-NK!H4741
EVFTA	2027	2027	0	EV-NK!I4741
UKVFTA	2022	2022	5	UKV!D4743
UKVFTA	2023	2023	3,3	UKV!E4743
UKVFTA	2024	2024	1,6	UKV!F4743
UKVFTA	2025	2025	0	UKV!G4743
UKVFTA	2026	2026	0	UKV!H4743
UKVFTA	2027	2027	0	UKV!I4743

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4741
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4741
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4741
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4741
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4741
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4741
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4741
RCEP A	2022	2022	9	RCEPT-A!D4762
RCEP A	2023	2023	8	RCEPT-A!E4762
RCEP A	2024	2024	7	RCEPT-A!F4762
RCEP A	2025	2025	6	RCEPT-A!G4762
RCEP A	2026	2026	5	RCEPT-A!H4762
RCEP A	2027	2027	4	RCEPT-A!I4762
RCEP B	2022	2022	9	B!D4762
RCEP B	2023	2023	8	B!E4762
RCEP B	2024	2024	7	B!F4762
RCEP B	2025	2025	6	B!G4762
RCEP B	2026	2026	5	B!H4762
RCEP B	2027	2027	4	B!I4762
RCEP C	2022	2022	9	C!D4762
RCEP C	2023	2023	8	C!E4762
RCEP C	2024	2024	7	C!F4762
RCEP C	2025	2025	6	C!G4762
RCEP C	2026	2026	5	C!H4762
RCEP C	2027	2027	4	C!I4762
RCEP D	2022	2022	9,1	D!D4762

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E4762
RCEP D	2024	2024	7,3	D!F4762
RCEP D	2025	2025	6,4	D!G4762
RCEP D	2026	2026	5,5	D!H4762
RCEP D	2027	2027	4,5	D!I4762
RCEP E	2022	2022	9	E!D4765
RCEP E	2023	2023	8	E!E4765
RCEP E	2024	2024	7	E!F4765
RCEP E	2025	2025	6	E!G4765
RCEP E	2026	2026	5	E!H4765
RCEP E	2027	2027	4	E!I4765
RCEP F	2022	2022	9	F!D4762
RCEP F	2023	2023	8	F!E4762
RCEP F	2024	2024	7	F!F4762
RCEP F	2025	2025	6	F!G4762
RCEP F	2026	2026	5	F!H4762
RCEP F	2027	2027	4	F!I4762
VIFTA	2024	2024	9	VI!F4391
VIFTA	2025	2025	8	VI!G4391
VIFTA	2026	2026	7	VI!H4391
VIFTA	2027	2027	6	VI!I4391

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, AIFTA 22.5%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3208.90 has 6 lines; 3208.90.29 is distinguished from its siblings by: Other.	3208.90.11 Of a kind used in dentistry; 3208.90.19 Other; 3208.90.21 Of a kind used in dentistry; 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 3208.90.29. 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 10% for 3208.90.29 was checked against BT2026 (cell BT2026!N4866), 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.