Vietnam Tariff Intelligence

HS 3210.00.10 detail

HS code	3210.00.10
Description	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather / - Varnishes (including lacquers)
Unit	kg/lít
Generated	10/11/2026 06:41:51
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/32100010/

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!K4877
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4877
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4877
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-KH)	0% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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(-TH)	0% (except TH)	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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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
AIFTA	11	11%	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!E4768
ATIGA	2022	2022	0	AT!E4729
ATIGA	2023	2023	0	AT!F4729
ATIGA	2024	2024	0	AT!G4729
ATIGA	2025	2025	0	AT!H4729
ATIGA	2026	2026	0	AT!I4729
ATIGA	2027	2027	0	AT!J4729
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4773
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4773
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4773

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4773
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4773
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4773
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4771
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4771
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4771
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4771
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4771
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4771
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4771
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4735
AIFTA	30/12/2022	2022	12	AI!F4731
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G4731
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H4731
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I4731
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J4731
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K4731
VKFTA	2022	2022	0	VK!E4740
VKFTA	2023	2023	0	VK!F4740
VKFTA	2024	2024	0	VK!G4740
VKFTA	2025	2025	0	VK!H4740
VKFTA	2026	2026	0	VK!I4740
VKFTA	2027	2027	0	VK!J4740
VCFTA	2022	2022	2	VC!D4778
VCFTA	2023	2023	1	VC!E4778
VCFTA	2024	2024	0	VC!F4778

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4778
VCFTA	2026	2026	0	VC!H4778
VCFTA	2027	2027	0	VC!I4778
VN-EAEU	2022	2022	0	EAV!D4775
VN-EAEU	2023	2023	0	EAV!E4775
VN-EAEU	2024	2024	0	EAV!F4775
VN-EAEU	2025	2025	0	EAV!G4775
VN-EAEU	2026	2026	0	EAV!H4775
VN-EAEU	2027	2027	0	EAV!I4775
AHKFTA	2022	2022	0	AKH!D4783
AHKFTA	2023	2023	0	AKH!E4783
AHKFTA	2024	2024	0	AKH!F4783
AHKFTA	2025	2025	0	AKH!G4783
AHKFTA	2026	2026	0	AKH!H4783
AHKFTA	2027	2027	0	AKH!I4783
EVFTA	2022	2022	5	EV-NK!D4754
EVFTA	2023	2023	3,3	EV-NK!E4754
EVFTA	2024	2024	1,6	EV-NK!F4754
EVFTA	2025	2025	0	EV-NK!G4754
EVFTA	2026	2026	0	EV-NK!H4754
EVFTA	2027	2027	0	EV-NK!I4754
UKVFTA	2022	2022	5	UKV!D4756
UKVFTA	2023	2023	3,3	UKV!E4756
UKVFTA	2024	2024	1,6	UKV!F4756
UKVFTA	2025	2025	0	UKV!G4756
UKVFTA	2026	2026	0	UKV!H4756

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4756
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4754
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4754
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4754
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4754
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4754
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4754
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4754
RCEP A	2022	2022	9	RCEPT-A!D4775
RCEP A	2023	2023	8	RCEPT-A!E4775
RCEP A	2024	2024	7	RCEPT-A!F4775
RCEP A	2025	2025	6	RCEPT-A!G4775
RCEP A	2026	2026	5	RCEPT-A!H4775
RCEP A	2027	2027	4	RCEPT-A!I4775
RCEP B	2022	2022	9	B!D4775
RCEP B	2023	2023	8	B!E4775
RCEP B	2024	2024	7	B!F4775
RCEP B	2025	2025	6	B!G4775
RCEP B	2026	2026	5	B!H4775
RCEP B	2027	2027	4	B!I4775
RCEP C	2022	2022	9	C!D4775
RCEP C	2023	2023	8	C!E4775
RCEP C	2024	2024	7	C!F4775
RCEP C	2025	2025	6	C!G4775
RCEP C	2026	2026	5	C!H4775
RCEP C	2027	2027	4	C!I4775

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D4775
RCEP D	2023	2023	8,2	D!E4775
RCEP D	2024	2024	7,3	D!F4775
RCEP D	2025	2025	6,4	D!G4775
RCEP D	2026	2026	5,5	D!H4775
RCEP D	2027	2027	4,5	D!I4775
RCEP E	2022	2022	9	E!D4778
RCEP E	2023	2023	8	E!E4778
RCEP E	2024	2024	7	E!F4778
RCEP E	2025	2025	6	E!G4778
RCEP E	2026	2026	5	E!H4778
RCEP E	2027	2027	4	E!I4778
RCEP F	2022	2022	9	F!D4775
RCEP F	2023	2023	8	F!E4775
RCEP F	2024	2024	7	F!F4775
RCEP F	2025	2025	6	F!G4775
RCEP F	2026	2026	5	F!H4775
RCEP F	2027	2027	4	F!I4775
VIFTA	2024	2024	8.6	VI!F4402
VIFTA	2025	2025	7.1	VI!G4402
VIFTA	2026	2026	5.7	VI!H4402
VIFTA	2027	2027	4.3	VI!I4402

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	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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3210.00 has 5 lines; 3210.00.10 is distinguished from its siblings by: 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; 3210.00.99 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 3210.00.10. 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 3210.00.10 was checked against BT2026 (cell BT2026!N4877), 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.