Vietnam Tariff Intelligence

HS 3214.10.00 detail

HS code	3214.10.00
Description	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like / - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings
Unit	kg
Generated	04/11/2026 10:01:22
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/32141000/

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!K4900
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4900
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4900
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
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
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
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
EVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0,6	0.6%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	1	1%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4795
ATIGA	2022	2022	0	AT!E4756
ATIGA	2023	2023	0	AT!F4756
ATIGA	2024	2024	0	AT!G4756
ATIGA	2025	2025	0	AT!H4756
ATIGA	2026	2026	0	AT!I4756
ATIGA	2027	2027	0	AT!J4756
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4800
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4800
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4800
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4800

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4800
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4800
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4798
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4798
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4798
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4798
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4798
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4798
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4798
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4762
AIFTA	30/12/2022	2022	0	AI!F4758
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4758
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4758
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4758
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4758
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4758
VKFTA	2022	2022	0	VK!E4767
VKFTA	2023	2023	0	VK!F4767
VKFTA	2024	2024	0	VK!G4767
VKFTA	2025	2025	0	VK!H4767
VKFTA	2026	2026	0	VK!I4767
VKFTA	2027	2027	0	VK!J4767
VCFTA	2022	2022	0	VC!D4805
VCFTA	2023	2023	0	VC!E4805
VCFTA	2024	2024	0	VC!F4805
VCFTA	2025	2025	0	VC!G4805

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4805
VCFTA	2027	2027	0	VC!I4805
VN-EAEU	2022	2022	0	EAV!D4802
VN-EAEU	2023	2023	0	EAV!E4802
VN-EAEU	2024	2024	0	EAV!F4802
VN-EAEU	2025	2025	0	EAV!G4802
VN-EAEU	2026	2026	0	EAV!H4802
VN-EAEU	2027	2027	0	EAV!I4802
AHKFTA	2022	2022	3	AKH!D4810
AHKFTA	2023	2023	2	AKH!E4810
AHKFTA	2024	2024	2	AKH!F4810
AHKFTA	2025	2025	1	AKH!G4810
AHKFTA	2026	2026	1	AKH!H4810
AHKFTA	2027	2027	0	AKH!I4810
EVFTA	2022	2022	3,1	EV-NK!D4781
EVFTA	2023	2023	2,5	EV-NK!E4781
EVFTA	2024	2024	1,8	EV-NK!F4781
EVFTA	2025	2025	1,2	EV-NK!G4781
EVFTA	2026	2026	0,6	EV-NK!H4781
EVFTA	2027	2027	0	EV-NK!I4781
UKVFTA	2022	2022	3,1	UKV!D4783
UKVFTA	2023	2023	2,5	UKV!E4783
UKVFTA	2024	2024	1,8	UKV!F4783
UKVFTA	2025	2025	1,2	UKV!G4783
UKVFTA	2026	2026	0,6	UKV!H4783
UKVFTA	2027	2027	0	UKV!I4783

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4781
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4781
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4781
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4781
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4781
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4781
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4781
RCEP A	2022	2022	0	RCEPT-A!D4802
RCEP A	2023	2023	0	RCEPT-A!E4802
RCEP A	2024	2024	0	RCEPT-A!F4802
RCEP A	2025	2025	0	RCEPT-A!G4802
RCEP A	2026	2026	0	RCEPT-A!H4802
RCEP A	2027	2027	0	RCEPT-A!I4802
RCEP B	2022	2022	0	B!D4802
RCEP B	2023	2023	0	B!E4802
RCEP B	2024	2024	0	B!F4802
RCEP B	2025	2025	0	B!G4802
RCEP B	2026	2026	0	B!H4802
RCEP B	2027	2027	0	B!I4802
RCEP C	2022	2022	0	C!D4802
RCEP C	2023	2023	0	C!E4802
RCEP C	2024	2024	0	C!F4802
RCEP C	2025	2025	0	C!G4802
RCEP C	2026	2026	0	C!H4802
RCEP C	2027	2027	0	C!I4802
RCEP D	2022	2022	0	D!D4802

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E4802
RCEP D	2024	2024	0	D!F4802
RCEP D	2025	2025	0	D!G4802
RCEP D	2026	2026	0	D!H4802
RCEP D	2027	2027	0	D!I4802
RCEP E	2022	2022	0	E!D4805
RCEP E	2023	2023	0	E!E4805
RCEP E	2024	2024	0	E!F4805
RCEP E	2025	2025	0	E!G4805
RCEP E	2026	2026	0	E!H4805
RCEP E	2027	2027	0	E!I4805
RCEP F	2022	2022	0	F!D4802
RCEP F	2023	2023	0	F!E4802
RCEP F	2024	2024	0	F!F4802
RCEP F	2025	2025	0	F!G4802
RCEP F	2026	2026	0	F!H4802
RCEP F	2027	2027	0	F!I4802
VIFTA	2024	2024	3,3	VI!F4425
VIFTA	2025	2025	1.7	VI!G4425
VIFTA	2026	2026	0	VI!H4425
VIFTA	2027	2027	0	VI!I4425

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 3214.10.00. 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 5% for 3214.10.00 was checked against BT2026 (cell BT2026!N4900), 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.