Vietnam Tariff Intelligence

HS 3215.90.60 detail

HS code	3215.90.60
Description	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid / - Other: / - - Writing or drawing ink
Unit	kg/lít
Generated	02/11/2026 04:48:59
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/32159060/

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!K4913
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4913
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4913
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	0%	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
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(-KH)	0% (except KH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E4809
ATIGA	2022	2022	0	AT!E4770
ATIGA	2023	2023	0	AT!F4770
ATIGA	2024	2024	0	AT!G4770
ATIGA	2025	2025	0	AT!H4770
ATIGA	2026	2026	0	AT!I4770
ATIGA	2027	2027	0	AT!J4770
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4814
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4814
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4814

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4814
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4814
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4814
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4812
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4812
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4812
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4812
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4812
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4812
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4812
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4776
AIFTA	30/12/2022	2022	0	AI!F4772
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4772
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4772
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4772
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4772
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4772
VKFTA	2022	2022	0	VK!E4781
VKFTA	2023	2023	0	VK!F4781
VKFTA	2024	2024	0	VK!G4781
VKFTA	2025	2025	0	VK!H4781
VKFTA	2026	2026	0	VK!I4781
VKFTA	2027	2027	0	VK!J4781
VCFTA	2022	2022	0	VC!D4819
VCFTA	2023	2023	0	VC!E4819
VCFTA	2024	2024	0	VC!F4819

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4819
VCFTA	2026	2026	0	VC!H4819
VCFTA	2027	2027	0	VC!I4819
VN-EAEU	2022	2022	0	EAV!D4816
VN-EAEU	2023	2023	0	EAV!E4816
VN-EAEU	2024	2024	0	EAV!F4816
VN-EAEU	2025	2025	0	EAV!G4816
VN-EAEU	2026	2026	0	EAV!H4816
VN-EAEU	2027	2027	0	EAV!I4816
AHKFTA	2022	2022	0	AKH!D4824
AHKFTA	2023	2023	0	AKH!E4824
AHKFTA	2024	2024	0	AKH!F4824
AHKFTA	2025	2025	0	AKH!G4824
AHKFTA	2026	2026	0	AKH!H4824
AHKFTA	2027	2027	0	AKH!I4824
EVFTA	2022	2022	2,5	EV-NK!D4795
EVFTA	2023	2023	1,6	EV-NK!E4795
EVFTA	2024	2024	0,8	EV-NK!F4795
EVFTA	2025	2025	0	EV-NK!G4795
EVFTA	2026	2026	0	EV-NK!H4795
EVFTA	2027	2027	0	EV-NK!I4795
UKVFTA	2022	2022	2,5	UKV!D4797
UKVFTA	2023	2023	1,6	UKV!E4797
UKVFTA	2024	2024	0,8	UKV!F4797
UKVFTA	2025	2025	0	UKV!G4797
UKVFTA	2026	2026	0	UKV!H4797

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4797
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4795
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4795
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4795
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4795
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4795
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4795
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4795
RCEP A	2022	2022	0	RCEPT-A!D4816
RCEP A	2023	2023	0	RCEPT-A!E4816
RCEP A	2024	2024	0	RCEPT-A!F4816
RCEP A	2025	2025	0	RCEPT-A!G4816
RCEP A	2026	2026	0	RCEPT-A!H4816
RCEP A	2027	2027	0	RCEPT-A!I4816
RCEP B	2022	2022	0	B!D4816
RCEP B	2023	2023	0	B!E4816
RCEP B	2024	2024	0	B!F4816
RCEP B	2025	2025	0	B!G4816
RCEP B	2026	2026	0	B!H4816
RCEP B	2027	2027	0	B!I4816
RCEP C	2022	2022	0	C!D4816
RCEP C	2023	2023	0	C!E4816
RCEP C	2024	2024	0	C!F4816
RCEP C	2025	2025	0	C!G4816
RCEP C	2026	2026	0	C!H4816
RCEP C	2027	2027	0	C!I4816

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4816
RCEP D	2023	2023	0	D!E4816
RCEP D	2024	2024	0	D!F4816
RCEP D	2025	2025	0	D!G4816
RCEP D	2026	2026	0	D!H4816
RCEP D	2027	2027	0	D!I4816
RCEP E	2022	2022	0	E!D4819
RCEP E	2023	2023	0	E!E4819
RCEP E	2024	2024	0	E!F4819
RCEP E	2025	2025	0	E!G4819
RCEP E	2026	2026	0	E!H4819
RCEP E	2027	2027	0	E!I4819
RCEP F	2022	2022	0	F!D4816
RCEP F	2023	2023	0	F!E4816
RCEP F	2024	2024	0	F!F4816
RCEP F	2025	2025	0	F!G4816
RCEP F	2026	2026	0	F!H4816
RCEP F	2027	2027	0	F!I4816
VIFTA	2024	2024	3.3	VI!F4438
VIFTA	2025	2025	1.7	VI!G4438
VIFTA	2026	2026	0	VI!H4438
VIFTA	2027	2027	0	VI!I4438

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 3215.90 has 4 lines; 3215.90.60 is distinguished from its siblings by: Writing or drawing ink.	3215.90.10 Carbon mass of a kind used to manufacture carbon paper; 3215.90.70 Ink of a kind suitable for use with duplicating machines of heading 84.72; 3215.90.90 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 3215.90.60. 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 3215.90.60 was checked against BT2026 (cell BT2026!N4913), 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.