Vietnam Tariff Intelligence

HS 3215.90.70 detail

HS code	3215.90.70
Description	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid / - Other: / - - Ink of a kind suitable for use with duplicating machines of heading 84.72
Unit	kg/lít
Generated	09/11/2026 03:48:52
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/32159070/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4914
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N4914
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4914
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	4.9	4.9%	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!E4810
ATIGA	2022	2022	0	AT!E4771
ATIGA	2023	2023	0	AT!F4771
ATIGA	2024	2024	0	AT!G4771
ATIGA	2025	2025	0	AT!H4771
ATIGA	2026	2026	0	AT!I4771
ATIGA	2027	2027	0	AT!J4771
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4815
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4815
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4815

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4815
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4815
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4815
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4813
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4813
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4813
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4813
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4813
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4813
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4813
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4777
AIFTA	30/12/2022	2022	0	AI!F4773
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4773
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4773
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4773
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4773
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4773
VKFTA	2022	2022	0	VK!E4782
VKFTA	2023	2023	0	VK!F4782
VKFTA	2024	2024	0	VK!G4782
VKFTA	2025	2025	0	VK!H4782
VKFTA	2026	2026	0	VK!I4782
VKFTA	2027	2027	0	VK!J4782
VCFTA	2022	2022	1	VC!D4820
VCFTA	2023	2023	1	VC!E4820
VCFTA	2024	2024	0	VC!F4820

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4820
VCFTA	2026	2026	0	VC!H4820
VCFTA	2027	2027	0	VC!I4820
VN-EAEU	2022	2022	0	EAV!D4817
VN-EAEU	2023	2023	0	EAV!E4817
VN-EAEU	2024	2024	0	EAV!F4817
VN-EAEU	2025	2025	0	EAV!G4817
VN-EAEU	2026	2026	0	EAV!H4817
VN-EAEU	2027	2027	0	EAV!I4817
AHKFTA	2022	2022	0	AKH!D4825
AHKFTA	2023	2023	0	AKH!E4825
AHKFTA	2024	2024	0	AKH!F4825
AHKFTA	2025	2025	0	AKH!G4825
AHKFTA	2026	2026	0	AKH!H4825
AHKFTA	2027	2027	0	AKH!I4825
EVFTA	2022	2022	1,7	EV-NK!D4796
EVFTA	2023	2023	0	EV-NK!E4796
EVFTA	2024	2024	0	EV-NK!F4796
EVFTA	2025	2025	0	EV-NK!G4796
EVFTA	2026	2026	0	EV-NK!H4796
EVFTA	2027	2027	0	EV-NK!I4796
UKVFTA	2022	2022	1,7	UKV!D4798
UKVFTA	2023	2023	0	UKV!E4798
UKVFTA	2024	2024	0	UKV!F4798
UKVFTA	2025	2025	0	UKV!G4798
UKVFTA	2026	2026	0	UKV!H4798

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4798
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4796
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4796
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4796
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4796
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4796
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4796
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4796
RCEP A	2022	2022	0	RCEPT-A!D4817
RCEP A	2023	2023	0	RCEPT-A!E4817
RCEP A	2024	2024	0	RCEPT-A!F4817
RCEP A	2025	2025	0	RCEPT-A!G4817
RCEP A	2026	2026	0	RCEPT-A!H4817
RCEP A	2027	2027	0	RCEPT-A!I4817
RCEP B	2022	2022	0	B!D4817
RCEP B	2023	2023	0	B!E4817
RCEP B	2024	2024	0	B!F4817
RCEP B	2025	2025	0	B!G4817
RCEP B	2026	2026	0	B!H4817
RCEP B	2027	2027	0	B!I4817
RCEP C	2022	2022	0	C!D4817
RCEP C	2023	2023	0	C!E4817
RCEP C	2024	2024	0	C!F4817
RCEP C	2025	2025	0	C!G4817
RCEP C	2026	2026	0	C!H4817
RCEP C	2027	2027	0	C!I4817

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D4817
RCEP D	2023	2023	0	D!E4817
RCEP D	2024	2024	0	D!F4817
RCEP D	2025	2025	0	D!G4817
RCEP D	2026	2026	0	D!H4817
RCEP D	2027	2027	0	D!I4817
RCEP E	2022	2022	0	E!D4820
RCEP E	2023	2023	0	E!E4820
RCEP E	2024	2024	0	E!F4820
RCEP E	2025	2025	0	E!G4820
RCEP E	2026	2026	0	E!H4820
RCEP E	2027	2027	0	E!I4820
RCEP F	2022	2022	0	F!D4817
RCEP F	2023	2023	0	F!E4817
RCEP F	2024	2024	0	F!F4817
RCEP F	2025	2025	0	F!G4817
RCEP F	2026	2026	0	F!H4817
RCEP F	2027	2027	0	F!I4817
VIFTA	2024	2024	6,3	VI!F4439
VIFTA	2025	2025	5.6	VI!G4439
VIFTA	2026	2026	4.9	VI!H4439
VIFTA	2027	2027	4.2	VI!I4439

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; 3215.90.70 is distinguished from its siblings by: Ink of a kind suitable for use with duplicating machines of heading 84.72.	3215.90.10 Carbon mass of a kind used to manufacture carbon paper; 3215.90.60 Writing or drawing ink; 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 3215.90.70. 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 7% for 3215.90.70 was checked against BT2026 (cell BT2026!N4914), 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.