Vietnam Tariff Intelligence

HS 3304.20.00 detail

HS code	3304.20.00
Description	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations / - Eye make-up preparations
Unit	kg/chiếc
Generated	09/11/2026 15:56:14
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/33042000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	33	33%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4958
Preferential (MFN)	22	22%	26/2023/NĐ-CP	2023-07-15	BT2026!N4958
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4958
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 (-ID)	0% (except ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VNCU	5	5%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	11	11%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	12	12%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	8.8	8.8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	22	22%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/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!E4850

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4811
ATIGA	2023	2023	0	AT!F4811
ATIGA	2024	2024	0	AT!G4811
ATIGA	2025	2025	0	AT!H4811
ATIGA	2026	2026	0	AT!I4811
ATIGA	2027	2027	0	AT!J4811
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E4855
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4855
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4855
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4855
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4855
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4855
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4853
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4853
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4853
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4853
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4853
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4853
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4853
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4817
AIFTA	30/12/2022	2022	5	AI!F4813
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4813
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4813
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4813
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4813
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4813

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E4822
VKFTA	2023	2023	5	VK!F4822
VKFTA	2024	2024	5	VK!G4822
VKFTA	2025	2025	5	VK!H4822
VKFTA	2026	2026	5	VK!I4822
VKFTA	2027	2027	5	VK!J4822
VCFTA	2022	2022	6	VC!D4860
VCFTA	2023	2023	3	VC!E4860
VCFTA	2024	2024	0	VC!F4860
VCFTA	2025	2025	0	VC!G4860
VCFTA	2026	2026	0	VC!H4860
VCFTA	2027	2027	0	VC!I4860
VN-EAEU	2022	2022	6	EAV!D4857
VN-EAEU	2023	2023	4	EAV!E4857
VN-EAEU	2024	2024	2	EAV!F4857
VN-EAEU	2025	2025	0	EAV!G4857
VN-EAEU	2026	2026	0	EAV!H4857
VN-EAEU	2027	2027	0	EAV!I4857
VNCU	2022	2022	9	VNCU!D684
VNCU	2023 - 2027		5	VNCU!E684
AHKFTA	2022	2022	22	AKH!D4865
AHKFTA	2023	2023	22	AKH!E4865
AHKFTA	2024	2024	22	AKH!F4865
AHKFTA	2025	2025	22	AKH!G4865
AHKFTA	2026	2026	22	AKH!H4865
AHKFTA	2027	2027	22	AKH!I4865

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	15,6	EV-NK!D4836
EVFTA	2023	2023	12,5	EV-NK!E4836
EVFTA	2024	2024	9,3	EV-NK!F4836
EVFTA	2025	2025	6,2	EV-NK!G4836
EVFTA	2026	2026	3,1	EV-NK!H4836
EVFTA	2027	2027	0	EV-NK!I4836
UKVFTA	2022	2022	15,6	UKV!D4838
UKVFTA	2023	2023	12,5	UKV!E4838
UKVFTA	2024	2024	9,3	UKV!F4838
UKVFTA	2025	2025	6,2	UKV!G4838
UKVFTA	2026	2026	3,1	UKV!H4838
UKVFTA	2027	2027	0	UKV!I4838
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4836
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4836
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4836
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4836
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4836
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4836
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4836
RCEP A	2022	2022	19,8	RCEPT-A!D4857
RCEP A	2023	2023	17,6	RCEPT-A!E4857
RCEP A	2024	2024	15,4	RCEPT-A!F4857
RCEP A	2025	2025	13,2	RCEPT-A!G4857
RCEP A	2026	2026	11	RCEPT-A!H4857
RCEP A	2027	2027	8,8	RCEPT-A!I4857
RCEP B	2022	2022	19,8	B!D4857

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	17,6	B!E4857
RCEP B	2024	2024	15,4	B!F4857
RCEP B	2025	2025	13,2	B!G4857
RCEP B	2026	2026	11	B!H4857
RCEP B	2027	2027	8,8	B!I4857
RCEP C	2022	2022	19,8	C!D4857
RCEP C	2023	2023	17,6	C!E4857
RCEP C	2024	2024	15,4	C!F4857
RCEP C	2025	2025	13,2	C!G4857
RCEP C	2026	2026	11	C!H4857
RCEP C	2027	2027	8,8	C!I4857
RCEP D	2022	2022	20	D!D4857
RCEP D	2023	2023	18	D!E4857
RCEP D	2024	2024	16	D!F4857
RCEP D	2025	2025	14	D!G4857
RCEP D	2026	2026	12	D!H4857
RCEP D	2027	2027	10	D!I4857
RCEP E	2022	2022	19,8	E!D4860
RCEP E	2023	2023	17,6	E!E4860
RCEP E	2024	2024	15,4	E!F4860
RCEP E	2025	2025	13,2	E!G4860
RCEP E	2026	2026	11	E!H4860
RCEP E	2027	2027	8,8	E!I4860
RCEP F	2022	2022	19,8	F!D4857
RCEP F	2023	2023	17,6	F!E4857
RCEP F	2024	2024	15,4	F!F4857

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	13,2	F!G4857
RCEP F	2026	2026	11	F!H4857
RCEP F	2027	2027	8,8	F!I4857
VIFTA	2024	2024	17.6	VI!F4476
VIFTA	2025	2025	13.2	VI!G4476
VIFTA	2026	2026	8.8	VI!H4476
VIFTA	2027	2027	4.4	VI!I4476

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)		09/2024/TT-BYT-DM	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 22%: the preferential rate is equal to or higher than the MFN rate (22%) in the source tariff – claiming the FTA brings no saving.	MFN 22%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 3304.20.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 22% for 3304.20.00 was checked against BT2026 (cell BT2026!N4958), 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

Item policy

Item policy
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)
Mỹ phẩm XK, NK (09/2024/TT-BYT-DM14)

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.