

HS 3303.00.00 detail

HS code	3303.00.00
Description	Perfumes and toilet waters
Unit	kg/lít/chiếc
Generated	31/10/2026 10:52:54
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/33030000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	27	27%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4955
Preferential (MFN)	18	18%	26/2023/NĐ-CP	2023-07-15	BT2026!N4955
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4955
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, ID)	0% (except KH, ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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	2,2	2.2%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,2	2.2%	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
RCEP (Annex A)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	9	9%	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)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	9	9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	9,8	9.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7.2	7.2%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	18	18%	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!E4846
ATIGA	2022	2022	0	AT!E4807
ATIGA	2023	2023	0	AT!F4807
ATIGA	2024	2024	0	AT!G4807
ATIGA	2025	2025	0	AT!H4807
ATIGA	2026	2026	0	AT!I4807
ATIGA	2027	2027	0	AT!J4807
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4851
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4851
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4851

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4851
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4851
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4851
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4849
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4849
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4849
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4849
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4849
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4849
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F4849
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4813
AIFTA	30/12/2022	2022	5	AI!F4809
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4809
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4809
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4809
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4809
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4809
VKFTA	2022	2022	5	VK!E4818
VKFTA	2023	2023	5	VK!F4818
VKFTA	2024	2024	5	VK!G4818
VKFTA	2025	2025	5	VK!H4818
VKFTA	2026	2026	5	VK!I4818
VKFTA	2027	2027	5	VK!J4818
VCFTA	2022	2022	5	VC!D4856
VCFTA	2023	2023	2	VC!E4856
VCFTA	2024	2024	0	VC!F4856

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4856
VCFTA	2026	2026	0	VC!H4856
VCFTA	2027	2027	0	VC!I4856
VN-EAEU	2022	2022	4,9	EAV!D4853
VN-EAEU	2023	2023	3,3	EAV!E4853
VN-EAEU	2024	2024	1,6	EAV!F4853
VN-EAEU	2025	2025	0	EAV!G4853
VN-EAEU	2026	2026	0	EAV!H4853
VN-EAEU	2027	2027	0	EAV!I4853
AHKFTA	2022	2022	18	AKH!D4861
AHKFTA	2023	2023	18	AKH!E4861
AHKFTA	2024	2024	18	AKH!F4861
AHKFTA	2025	2025	18	AKH!G4861
AHKFTA	2026	2026	18	AKH!H4861
AHKFTA	2027	2027	18	AKH!I4861
EVFTA	2022	2022	11,2	EV-NK!D4832
EVFTA	2023	2023	9	EV-NK!E4832
EVFTA	2024	2024	6,7	EV-NK!F4832
EVFTA	2025	2025	4,5	EV-NK!G4832
EVFTA	2026	2026	2,2	EV-NK!H4832
EVFTA	2027	2027	0	EV-NK!I4832
UKVFTA	2022	2022	11,2	UKV!D4834
UKVFTA	2023	2023	9	UKV!E4834
UKVFTA	2024	2024	6,7	UKV!F4834
UKVFTA	2025	2025	4,5	UKV!G4834
UKVFTA	2026	2026	2,2	UKV!H4834

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4834
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4832
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4832
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4832
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4832
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4832
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4832
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4832
RCEP A	2022	2022	16,2	RCEPT-A!D4853
RCEP A	2023	2023	14,4	RCEPT-A!E4853
RCEP A	2024	2024	12,6	RCEPT-A!F4853
RCEP A	2025	2025	10,8	RCEPT-A!G4853
RCEP A	2026	2026	9	RCEPT-A!H4853
RCEP A	2027	2027	7,2	RCEPT-A!I4853
RCEP B	2022	2022	16,2	B!D4853
RCEP B	2023	2023	14,4	B!E4853
RCEP B	2024	2024	12,6	B!F4853
RCEP B	2025	2025	10,8	B!G4853
RCEP B	2026	2026	9	B!H4853
RCEP B	2027	2027	7,2	B!I4853
RCEP C	2022	2022	16,2	C!D4853
RCEP C	2023	2023	14,4	C!E4853
RCEP C	2024	2024	12,6	C!F4853
RCEP C	2025	2025	10,8	C!G4853
RCEP C	2026	2026	9	C!H4853
RCEP C	2027	2027	7,2	C!I4853

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	16,4	D!D4853
RCEP D	2023	2023	14,7	D!E4853
RCEP D	2024	2024	13,1	D!F4853
RCEP D	2025	2025	11,5	D!G4853
RCEP D	2026	2026	9,8	D!H4853
RCEP D	2027	2027	8,2	D!I4853
RCEP E	2022	2022	16,2	E!D4856
RCEP E	2023	2023	14,4	E!E4856
RCEP E	2024	2024	12,6	E!F4856
RCEP E	2025	2025	10,8	E!G4856
RCEP E	2026	2026	9	E!H4856
RCEP E	2027	2027	7,2	E!I4856
RCEP F	2022	2022	16,2	F!D4853
RCEP F	2023	2023	14,4	F!E4853
RCEP F	2024	2024	12,6	F!F4853
RCEP F	2025	2025	10,8	F!G4853
RCEP F	2026	2026	9	F!H4853
RCEP F	2027	2027	7,2	F!I4853
VIFTA	2024	2024	14.4	VI!F4473
VIFTA	2025	2025	10.8	VI!G4473
VIFTA	2026	2026	7.2	VI!H4473
VIFTA	2027	2027	3.6	VI!I4473

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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 18%: the preferential rate is equal to or higher than the MFN rate (18%) in the source tariff – claiming the FTA brings no saving.	MFN 18%		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 3303.00.00. 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 18% for 3303.00.00 was checked against BT2026 (cell BT2026!N4955), 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.