Vietnam Tariff Intelligence

HS 3405.10.00 detail

HS code	3405.10.00
Description	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04 / - Polishes, creams and similar preparations for footwear or leather
Unit	kg
Generated	04/11/2026 10:35:43
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/34051000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5107
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5107
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5107
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)	0% (except KH)	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
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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	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
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	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!E4988
ATIGA	2022	2022	0	AT!E4949
ATIGA	2023	2023	0	AT!F4949
ATIGA	2024	2024	0	AT!G4949
ATIGA	2025	2025	0	AT!H4949
ATIGA	2026	2026	0	AT!I4949
ATIGA	2027	2027	0	AT!J4949
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4993
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4993
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4993
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4993

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4993
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4993
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E4991
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F4991
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4991
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4991
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4991
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4991
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4991
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4955
AIFTA	30/12/2022	2022	5	AI!F4951
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G4951
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H4951
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I4951
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J4951
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K4951
VKFTA	2022	2022	0	VK!E4960
VKFTA	2023	2023	0	VK!F4960
VKFTA	2024	2024	0	VK!G4960
VKFTA	2025	2025	0	VK!H4960
VKFTA	2026	2026	0	VK!I4960
VKFTA	2027	2027	0	VK!J4960
VCFTA	2022	2022	4	VC!D4998
VCFTA	2023	2023	2	VC!E4998
VCFTA	2024	2024	0	VC!F4998
VCFTA	2025	2025	0	VC!G4998

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H4998
VCFTA	2027	2027	0	VC!I4998
VN-EAEU	2022	2022	0	EAV!D4995
VN-EAEU	2023	2023	0	EAV!E4995
VN-EAEU	2024	2024	0	EAV!F4995
VN-EAEU	2025	2025	0	EAV!G4995
VN-EAEU	2026	2026	0	EAV!H4995
VN-EAEU	2027	2027	0	EAV!I4995
AHKFTA	2022	2022	20	AKH!D5003
AHKFTA	2023	2023	20	AKH!E5003
AHKFTA	2024	2024	20	AKH!F5003
AHKFTA	2025	2025	20	AKH!G5003
AHKFTA	2026	2026	20	AKH!H5003
AHKFTA	2027	2027	20	AKH!I5003
EVFTA	2022	2022	12,5	EV-NK!D4974
EVFTA	2023	2023	10	EV-NK!E4974
EVFTA	2024	2024	7,5	EV-NK!F4974
EVFTA	2025	2025	5	EV-NK!G4974
EVFTA	2026	2026	2,5	EV-NK!H4974
EVFTA	2027	2027	0	EV-NK!I4974
UKVFTA	2022	2022	12,5	UKV!D4976
UKVFTA	2023	2023	10	UKV!E4976
UKVFTA	2024	2024	7,5	UKV!F4976
UKVFTA	2025	2025	5	UKV!G4976
UKVFTA	2026	2026	2,5	UKV!H4976
UKVFTA	2027	2027	0	UKV!I4976

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4974
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4974
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4974
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4974
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4974
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4974
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4974
RCEP A	2022	2022	18	RCEPT-A!D4995
RCEP A	2023	2023	16	RCEPT-A!E4995
RCEP A	2024	2024	14	RCEPT-A!F4995
RCEP A	2025	2025	12	RCEPT-A!G4995
RCEP A	2026	2026	10	RCEPT-A!H4995
RCEP A	2027	2027	8	RCEPT-A!I4995
RCEP B	2022	2022	18	B!D4995
RCEP B	2023	2023	16	B!E4995
RCEP B	2024	2024	14	B!F4995
RCEP B	2025	2025	12	B!G4995
RCEP B	2026	2026	10	B!H4995
RCEP B	2027	2027	8	B!I4995
RCEP C	2022	2022	18	C!D4995
RCEP C	2023	2023	16	C!E4995
RCEP C	2024	2024	14	C!F4995
RCEP C	2025	2025	12	C!G4995
RCEP C	2026	2026	10	C!H4995
RCEP C	2027	2027	8	C!I4995
RCEP D	2022	2022	18,2	D!D4995

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E4995
RCEP D	2024	2024	14,5	D!F4995
RCEP D	2025	2025	12,7	D!G4995
RCEP D	2026	2026	10,9	D!H4995
RCEP D	2027	2027	9,1	D!I4995
RCEP E	2022	2022	18	E!D4998
RCEP E	2023	2023	16	E!E4998
RCEP E	2024	2024	14	E!F4998
RCEP E	2025	2025	12	E!G4998
RCEP E	2026	2026	10	E!H4998
RCEP E	2027	2027	8	E!I4998
RCEP F	2022	2022	18	F!D4995
RCEP F	2023	2023	16	F!E4995
RCEP F	2024	2024	14	F!F4995
RCEP F	2025	2025	12	F!G4995
RCEP F	2026	2026	10	F!H4995
RCEP F	2027	2027	8	F!I4995
VIFTA	2024	2024	17,1	VI!F4607
VIFTA	2025	2025	14.3	VI!G4607
VIFTA	2026	2026	11.4	VI!H4607
VIFTA	2027	2027	8.6	VI!I4607

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 3405.10.00. 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 20% for 3405.10.00 was checked against BT2026 (cell BT2026!N5107), 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.