Vietnam Tariff Intelligence

HS 3405.20.00 detail

HS code	3405.20.00
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 the maintenance of wooden furniture, floors or other woodwork
Unit	kg
Generated	03/11/2026 23:45:05
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/34052000/

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!K5108
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N5108
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5108
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	579/2018/UBTVQH14	2018-09-26	BT2026!CV5108
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
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
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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4989
ATIGA	2022	2022	0	AT!E4950
ATIGA	2023	2023	0	AT!F4950
ATIGA	2024	2024	0	AT!G4950
ATIGA	2025	2025	0	AT!H4950
ATIGA	2026	2026	0	AT!I4950
ATIGA	2027	2027	0	AT!J4950
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E4994
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4994
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4994
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4994
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4994
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4994
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E4992
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F4992
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4992
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4992
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4992
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4992
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4992
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4956
AIFTA	30/12/2022	2022	24	AI!F4952
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G4952
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H4952
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I4952
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J4952
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K4952

VKFTA	2022	2022	0	VK!E4961
VKFTA	2023	2023	0	VK!F4961
VKFTA	2024	2024	0	VK!G4961
VKFTA	2025	2025	0	VK!H4961
VKFTA	2026	2026	0	VK!I4961
VKFTA	2027	2027	0	VK!J4961
VCFTA	2022	2022	4	VC!D4999
VCFTA	2023	2023	2	VC!E4999
VCFTA	2024	2024	0	VC!F4999
VCFTA	2025	2025	0	VC!G4999
VCFTA	2026	2026	0	VC!H4999
VCFTA	2027	2027	0	VC!I4999
VN-EAEU	2022	2022	0	EAV!D4996
VN-EAEU	2023	2023	0	EAV!E4996
VN-EAEU	2024	2024	0	EAV!F4996
VN-EAEU	2025	2025	0	EAV!G4996
VN-EAEU	2026	2026	0	EAV!H4996
VN-EAEU	2027	2027	0	EAV!I4996
AHKFTA	2022	2022	20	AKH!D5004
AHKFTA	2023	2023	20	AKH!E5004
AHKFTA	2024	2024	20	AKH!F5004
AHKFTA	2025	2025	20	AKH!G5004
AHKFTA	2026	2026	20	AKH!H5004
AHKFTA	2027	2027	20	AKH!I5004
EVFTA	2022	2022	12,5	EV-NK!D4975
EVFTA	2023	2023	10	EV-NK!E4975
EVFTA	2024	2024	7,5	EV-NK!F4975

EVFTA	2025	2025	5	EV-NK!G4975
EVFTA	2026	2026	2,5	EV-NK!H4975
EVFTA	2027	2027	0	EV-NK!I4975
UKVFTA	2022	2022	12,5	UKV!D4977
UKVFTA	2023	2023	10	UKV!E4977
UKVFTA	2024	2024	7,5	UKV!F4977
UKVFTA	2025	2025	5	UKV!G4977
UKVFTA	2026	2026	2,5	UKV!H4977
UKVFTA	2027	2027	0	UKV!I4977
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4975
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4975
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4975
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4975
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4975
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4975
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4975
RCEP A	2022	2022	18	RCEPT-A!D4996
RCEP A	2023	2023	16	RCEPT-A!E4996
RCEP A	2024	2024	14	RCEPT-A!F4996
RCEP A	2025	2025	12	RCEPT-A!G4996
RCEP A	2026	2026	10	RCEPT-A!H4996
RCEP A	2027	2027	8	RCEPT-A!I4996
RCEP B	2022	2022	18	B!D4996
RCEP B	2023	2023	16	B!E4996
RCEP B	2024	2024	14	B!F4996
RCEP B	2025	2025	12	B!G4996
RCEP B	2026	2026	10	B!H4996

RCEP B	2027	2027	8	B!I4996
RCEP C	2022	2022	18	C!D4996
RCEP C	2023	2023	16	C!E4996
RCEP C	2024	2024	14	C!F4996
RCEP C	2025	2025	12	C!G4996
RCEP C	2026	2026	10	C!H4996
RCEP C	2027	2027	8	C!I4996
RCEP D	2022	2022	18,2	D!D4996
RCEP D	2023	2023	16,4	D!E4996
RCEP D	2024	2024	14,5	D!F4996
RCEP D	2025	2025	12,7	D!G4996
RCEP D	2026	2026	10,9	D!H4996
RCEP D	2027	2027	9,1	D!I4996
RCEP E	2022	2022	18	E!D4999
RCEP E	2023	2023	16	E!E4999
RCEP E	2024	2024	14	E!F4999
RCEP E	2025	2025	12	E!G4999
RCEP E	2026	2026	10	E!H4999
RCEP E	2027	2027	8	E!I4999
RCEP F	2022	2022	18	F!D4996
RCEP F	2023	2023	16	F!E4996
RCEP F	2024	2024	14	F!F4996
RCEP F	2025	2025	12	F!G4996
RCEP F	2026	2026	10	F!H4996
RCEP F	2027	2027	8	F!I4996
VIFTA	2024	2024	17,1	VI!F4608
VIFTA	2025	2025	14.3	VI!G4608

VIFTA	2026	2026	11.4	VI!H4608
VIFTA	2027	2027	8.6	VI!I4608

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%, AIFTA 22.5%: 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
TAX-003	YELLOW	Subject to environmental protection tax	The environmental tax column shows "MT" – a specific tax per unit.		109/2025/UBTVQH15	Look up the 2026 environmental tax schedule and enter quantity to compute.	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 3405.20.00. 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 3405.20.00 was checked against BT2026 (cell BT2026!N5108), 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.