Vietnam Tariff Intelligence

HS 3407.00.10 detail

HS code	3407.00.10
Description	Modelling pastes, including those put up for children's amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) / - Modelling pastes, including those put up for children’s amusement
Unit	kg
Generated	30/10/2026 14:52:01
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/34070010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5116
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N5116
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5116
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	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
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
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	2.9	2.9%	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!E4999
ATIGA	2022	2022	0	AT!E4960
ATIGA	2023	2023	0	AT!F4960
ATIGA	2024	2024	0	AT!G4960
ATIGA	2025	2025	0	AT!H4960
ATIGA	2026	2026	0	AT!I4960
ATIGA	2027	2027	0	AT!J4960
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5004
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5004
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5004
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5004
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5004
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5004
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5002
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5002
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5002
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5002
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5002
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5002
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5002
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4966
AIFTA	30/12/2022	2022	0	AI!F4962
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G4962
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H4962
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I4962
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J4962
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K4962

VKFTA	2022	2022	0	VK!E4971
VKFTA	2023	2023	0	VK!F4971
VKFTA	2024	2024	0	VK!G4971
VKFTA	2025	2025	0	VK!H4971
VKFTA	2026	2026	0	VK!I4971
VKFTA	2027	2027	0	VK!J4971
VCFTA	2022	2022	5	VC!D5009
VCFTA	2023	2023	5	VC!E5009
VCFTA	2024	2024	0	VC!F5009
VCFTA	2025	2025	0	VC!G5009
VCFTA	2026	2026	0	VC!H5009
VCFTA	2027	2027	0	VC!I5009
VN-EAEU	2022	2022	0	EAV!D5006
VN-EAEU	2023	2023	0	EAV!E5006
VN-EAEU	2024	2024	0	EAV!F5006
VN-EAEU	2025	2025	0	EAV!G5006
VN-EAEU	2026	2026	0	EAV!H5006
VN-EAEU	2027	2027	0	EAV!I5006
AHKFTA	2022	2022	0	AKH!D5014
AHKFTA	2023	2023	0	AKH!E5014
AHKFTA	2024	2024	0	AKH!F5014
AHKFTA	2025	2025	0	AKH!G5014
AHKFTA	2026	2026	0	AKH!H5014
AHKFTA	2027	2027	0	AKH!I5014
EVFTA	2022	2022	2,5	EV-NK!D4985
EVFTA	2023	2023	1,6	EV-NK!E4985
EVFTA	2024	2024	0,8	EV-NK!F4985

EVFTA	2025	2025	0	EV-NK!G4985
EVFTA	2026	2026	0	EV-NK!H4985
EVFTA	2027	2027	0	EV-NK!I4985
UKVFTA	2022	2022	2,5	UKV!D4987
UKVFTA	2023	2023	1,6	UKV!E4987
UKVFTA	2024	2024	0,8	UKV!F4987
UKVFTA	2025	2025	0	UKV!G4987
UKVFTA	2026	2026	0	UKV!H4987
UKVFTA	2027	2027	0	UKV!I4987
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4985
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4985
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4985
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4985
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4985
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4985
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4985
RCEP A	2022	2022	0	RCEPT-A!D5006
RCEP A	2023	2023	0	RCEPT-A!E5006
RCEP A	2024	2024	0	RCEPT-A!F5006
RCEP A	2025	2025	0	RCEPT-A!G5006
RCEP A	2026	2026	0	RCEPT-A!H5006
RCEP A	2027	2027	0	RCEPT-A!I5006
RCEP B	2022	2022	0	B!D5006
RCEP B	2023	2023	0	B!E5006
RCEP B	2024	2024	0	B!F5006
RCEP B	2025	2025	0	B!G5006
RCEP B	2026	2026	0	B!H5006

RCEP B	2027	2027	0	B!I5006
RCEP C	2022	2022	0	C!D5006
RCEP C	2023	2023	0	C!E5006
RCEP C	2024	2024	0	C!F5006
RCEP C	2025	2025	0	C!G5006
RCEP C	2026	2026	0	C!H5006
RCEP C	2027	2027	0	C!I5006
RCEP D	2022	2022	0	D!D5006
RCEP D	2023	2023	0	D!E5006
RCEP D	2024	2024	0	D!F5006
RCEP D	2025	2025	0	D!G5006
RCEP D	2026	2026	0	D!H5006
RCEP D	2027	2027	0	D!I5006
RCEP E	2022	2022	0	E!D5009
RCEP E	2023	2023	0	E!E5009
RCEP E	2024	2024	0	E!F5009
RCEP E	2025	2025	0	E!G5009
RCEP E	2026	2026	0	E!H5009
RCEP E	2027	2027	0	E!I5009
RCEP F	2022	2022	0	F!D5006
RCEP F	2023	2023	0	F!E5006
RCEP F	2024	2024	0	F!F5006
RCEP F	2025	2025	0	F!G5006
RCEP F	2026	2026	0	F!H5006
RCEP F	2027	2027	0	F!I5006
VIFTA	2024	2024	4,3	VI!F4616
VIFTA	2025	2025	3.6	VI!G4616

VIFTA	2026	2026	2.9	VI!H4616
VIFTA	2027	2027	2.1	VI!I4616

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 3407.00 has 3 lines; 3407.00.10 is distinguished from its siblings by: Modelling pastes, including those put up for children’s amusement.	3407.00.20 Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; 3407.00.30 Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	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 3407.00.10. 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 5% for 3407.00.10 was checked against BT2026 (cell BT2026!N5116), 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.