Vietnam Tariff Intelligence

HS 3208.10.20 detail

HS code	3208.10.20
Description	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter / - Based on polyesters: / - - Anti-fouling and/or anti-corrosive paints for ships’ hulls
Unit	kg/lít
Generated	04/11/2026 22:36:19
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/32081020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K4854
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N4854
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4854
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, LA, MY, TH)	0% (except KH, LA, MY, TH)	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(-MM, TH)	0% (except MM, TH)	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
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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	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)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E4743
ATIGA	2022	2022	0	AT!E4704
ATIGA	2023	2023	0	AT!F4704
ATIGA	2024	2024	0	AT!G4704
ATIGA	2025	2025	0	AT!H4704
ATIGA	2026	2026	0	AT!I4704
ATIGA	2027	2027	0	AT!J4704
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4742
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4742
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4742

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4742
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4742
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4742
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4746
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4746
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4746
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4746
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4746
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4746
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4746
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4710
AIFTA	30/12/2022	2022	*	AI!F4706
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G4706
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H4706
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I4706
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J4706
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K4706
VKFTA	2022	2022	0	VK!E4706
VKFTA	2023	2023	0	VK!F4706
VKFTA	2024	2024	0	VK!G4706
VKFTA	2025	2025	0	VK!H4706
VKFTA	2026	2026	0	VK!I4706
VKFTA	2027	2027	0	VK!J4706
VCFTA	2022	2022	2	VC!D4753
VCFTA	2023	2023	1	VC!E4753
VCFTA	2024	2024	0	VC!F4753

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G4753
VCFTA	2026	2026	0	VC!H4753
VCFTA	2027	2027	0	VC!I4753
VN-EAEU	2022	2022	0	EAV!D4750
VN-EAEU	2023	2023	0	EAV!E4750
VN-EAEU	2024	2024	0	EAV!F4750
VN-EAEU	2025	2025	0	EAV!G4750
VN-EAEU	2026	2026	0	EAV!H4750
VN-EAEU	2027	2027	0	EAV!I4750
AHKFTA	2022	2022	10	AKH!D4758
AHKFTA	2023	2023	10	AKH!E4758
AHKFTA	2024	2024	10	AKH!F4758
AHKFTA	2025	2025	10	AKH!G4758
AHKFTA	2026	2026	10	AKH!H4758
AHKFTA	2027	2027	10	AKH!I4758
EVFTA	2022	2022	5	EV-NK!D4729
EVFTA	2023	2023	3,3	EV-NK!E4729
EVFTA	2024	2024	1,6	EV-NK!F4729
EVFTA	2025	2025	0	EV-NK!G4729
EVFTA	2026	2026	0	EV-NK!H4729
EVFTA	2027	2027	0	EV-NK!I4729
UKVFTA	2022	2022	5	UKV!D4731
UKVFTA	2023	2023	3,3	UKV!E4731
UKVFTA	2024	2024	1,6	UKV!F4731
UKVFTA	2025	2025	0	UKV!G4731
UKVFTA	2026	2026	0	UKV!H4731

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I4731
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4729
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4729
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4729
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4729
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4729
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4729
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4729
RCEP A	2022	2022	9	RCEPT-A!D4750
RCEP A	2023	2023	8	RCEPT-A!E4750
RCEP A	2024	2024	7	RCEPT-A!F4750
RCEP A	2025	2025	6	RCEPT-A!G4750
RCEP A	2026	2026	5	RCEPT-A!H4750
RCEP A	2027	2027	4	RCEPT-A!I4750
RCEP B	2022	2022	9	B!D4750
RCEP B	2023	2023	8	B!E4750
RCEP B	2024	2024	7	B!F4750
RCEP B	2025	2025	6	B!G4750
RCEP B	2026	2026	5	B!H4750
RCEP B	2027	2027	4	B!I4750
RCEP C	2022	2022	9	C!D4750
RCEP C	2023	2023	8	C!E4750
RCEP C	2024	2024	7	C!F4750
RCEP C	2025	2025	6	C!G4750
RCEP C	2026	2026	5	C!H4750
RCEP C	2027	2027	4	C!I4750

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D4750
RCEP D	2023	2023	8,2	D!E4750
RCEP D	2024	2024	7,3	D!F4750
RCEP D	2025	2025	6,4	D!G4750
RCEP D	2026	2026	5,5	D!H4750
RCEP D	2027	2027	4,5	D!I4750
RCEP E	2022	2022	9	E!D4753
RCEP E	2023	2023	8	E!E4753
RCEP E	2024	2024	7	E!F4753
RCEP E	2025	2025	6	E!G4753
RCEP E	2026	2026	5	E!H4753
RCEP E	2027	2027	4	E!I4753
RCEP F	2022	2022	9	F!D4750
RCEP F	2023	2023	8	F!E4750
RCEP F	2024	2024	7	F!F4750
RCEP F	2025	2025	6	F!G4750
RCEP F	2026	2026	5	F!H4750
RCEP F	2027	2027	4	F!I4750
VIFTA	2024	2024	6.7	VI!F4379
VIFTA	2025	2025	3.3	VI!G4379
VIFTA	2026	2026	0	VI!H4379
VIFTA	2027	2027	0	VI!I4379

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 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3208.10 has 4 lines; 3208.10.20 is distinguished from its siblings by: Anti-fouling and/or anti-corrosive paints for ships' hulls.	3208.10.11 Of a kind used in dentistry; 3208.10.19 Other; 3208.10.90 Other	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 3208.10.20. 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 10% for 3208.10.20 was checked against BT2026 (cell BT2026!N4854), 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.