Vietnam Tariff Intelligence

HS 3208.90.11 detail

HS code	3208.90.11
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 / - Other: / - - Varnishes (including lacquers), exceeding 100 oC heat resistance: / - - - Of a kind used in dentistry
Unit	kg/lít
Generated	07/11/2026 18:58:45
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/32089011/

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!K4862
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N4862
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q4862
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	3.5	3.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E4751

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E4712
ATIGA	2023	2023	0	AT!F4712
ATIGA	2024	2024	0	AT!G4712
ATIGA	2025	2025	0	AT!H4712
ATIGA	2026	2026	0	AT!I4712
ATIGA	2027	2027	0	AT!J4712
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E4753
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F4753
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G4753
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H4753
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I4753
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J4753
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E4754
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F4754
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G4754
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H4754
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I4754
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J4754
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F4754
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H4718
AIFTA	30/12/2022	2022	4	AI!F4714
AIFTA	31/12/2022 - 30/12/2023	2023	3.5	AI!G4714
AIFTA	31/12/2023 - 30/12/2024	2024	3.5	AI!H4714
AIFTA	31/12/2024 - 31/12/2025	2025	3.5	AI!I4714
AIFTA	01/01/2026 - 31/12/2026	2026	3.5	AI!J4714
AIFTA	01/01/2027 - 31/12/2027	2027	3.5	AI!K4714

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E4717
VKFTA	2023	2023	0	VK!F4717
VKFTA	2024	2024	0	VK!G4717
VKFTA	2025	2025	0	VK!H4717
VKFTA	2026	2026	0	VK!I4717
VKFTA	2027	2027	0	VK!J4717
VCFTA	2022	2022	5	VC!D4761
VCFTA	2023	2023	5	VC!E4761
VCFTA	2024	2024	0	VC!F4761
VCFTA	2025	2025	0	VC!G4761
VCFTA	2026	2026	0	VC!H4761
VCFTA	2027	2027	0	VC!I4761
VN-EAEU	2022	2022	0	EAV!D4758
VN-EAEU	2023	2023	0	EAV!E4758
VN-EAEU	2024	2024	0	EAV!F4758
VN-EAEU	2025	2025	0	EAV!G4758
VN-EAEU	2026	2026	0	EAV!H4758
VN-EAEU	2027	2027	0	EAV!I4758
AHKFTA	2022	2022	0	AKH!D4766
AHKFTA	2023	2023	0	AKH!E4766
AHKFTA	2024	2024	0	AKH!F4766
AHKFTA	2025	2025	0	AKH!G4766
AHKFTA	2026	2026	0	AKH!H4766
AHKFTA	2027	2027	0	AKH!I4766
EVFTA	2022	2022	0	EV-NK!D4737
EVFTA	2023	2023	0	EV-NK!E4737

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F4737
EVFTA	2025	2025	0	EV-NK!G4737
EVFTA	2026	2026	0	EV-NK!H4737
EVFTA	2027	2027	0	EV-NK!I4737
UKVFTA	2022	2022	0	UKV!D4739
UKVFTA	2023	2023	0	UKV!E4739
UKVFTA	2024	2024	0	UKV!F4739
UKVFTA	2025	2025	0	UKV!G4739
UKVFTA	2026	2026	0	UKV!H4739
UKVFTA	2027	2027	0	UKV!I4739
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D4737
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E4737
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F4737
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G4737
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H4737
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I4737
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J4737
RCEP A	2022	2022	0	RCEPT-A!D4758
RCEP A	2023	2023	0	RCEPT-A!E4758
RCEP A	2024	2024	0	RCEPT-A!F4758
RCEP A	2025	2025	0	RCEPT-A!G4758
RCEP A	2026	2026	0	RCEPT-A!H4758
RCEP A	2027	2027	0	RCEPT-A!I4758
RCEP B	2022	2022	0	B!D4758
RCEP B	2023	2023	0	B!E4758
RCEP B	2024	2024	0	B!F4758

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G4758
RCEP B	2026	2026	0	B!H4758
RCEP B	2027	2027	0	B!I4758
RCEP C	2022	2022	0	C!D4758
RCEP C	2023	2023	0	C!E4758
RCEP C	2024	2024	0	C!F4758
RCEP C	2025	2025	0	C!G4758
RCEP C	2026	2026	0	C!H4758
RCEP C	2027	2027	0	C!I4758
RCEP D	2022	2022	0	D!D4758
RCEP D	2023	2023	0	D!E4758
RCEP D	2024	2024	0	D!F4758
RCEP D	2025	2025	0	D!G4758
RCEP D	2026	2026	0	D!H4758
RCEP D	2027	2027	0	D!I4758
RCEP E	2022	2022	0	E!D4761
RCEP E	2023	2023	0	E!E4761
RCEP E	2024	2024	0	E!F4761
RCEP E	2025	2025	0	E!G4761
RCEP E	2026	2026	0	E!H4761
RCEP E	2027	2027	0	E!I4761
RCEP F	2022	2022	0	F!D4758
RCEP F	2023	2023	0	F!E4758
RCEP F	2024	2024	0	F!F4758
RCEP F	2025	2025	0	F!G4758
RCEP F	2026	2026	0	F!H4758

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I4758
VIFTA	2024	2024	4.3	VI!F4387
VIFTA	2025	2025	3.6	VI!G4387
VIFTA	2026	2026	2.9	VI!H4387
VIFTA	2027	2027	2.1	VI!I4387

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 3208.90 has 6 lines; 3208.90.11 is distinguished from its siblings by: Of a kind used in dentistry.	3208.90.19 Other; 3208.90.21 Of a kind used in dentistry; 3208.90.29 Other; 3208.90.30 Anti-fouling and/or anti-corrosive paints for ships' hulls; 3208.90.90 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 3208.90.11. 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 3208.90.11 was checked against BT2026 (cell BT2026!N4862), 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.